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WISCONSIN

ANNUAL FISCAL REPORT

1986

Annual
Fiscal
Report

For The Year Ending June 30, 1986

STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION
STATE BUREAU OF FINANCIAL OPERATIONS

WISCONSIN

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October 10, 1986

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This report presents condensed statements on the financial operations of the State of Wisconsin for the fiscal year that ended June 30, 1986. It shows the major sources of revenue, the broad purposes of expenditures, and the condition and comparisons of funds with the prior year. The independent opinion of the State Auditor is included.

Fiscal Year 1986 will close with an unreserved-undesignated balance (surplus) of $237.1 million in the General Fund. This compares closely with the balance projected at the close of the legislative session of $230.7 million. The variance of $6.4 million is caused by a combination of factors, among them, slightly increased tax receipts, an adverse court decision involving property tax relief, and agency expenditures being lower than budgeted.

The net fund balance projection for the close of the biennium, after deducting the required statutory reserve, should be increased from $27.1 million to $33.5 million for budget purposes.

General Fund general purpose revenue (GPR) tax receipts were $4.776 billion for the year compared to $4.447 in Fiscal Year 1985, a $329 million or 7.4 percent increase. These results include the effect of implementing a major income tax reduction and reform plan, effective in January 1986. Many tax code changes were enacted which reduce the burden on the individual taxpayers of the state.

General purpose revenue (GPR) expenditures were $4.868 billion compared to $4.588 billion in 1984-85. This increase of $280 million amounts to a 6.1 percent increase in GPR expenditures. The largest portion (71.6 percent) of the increase in GPR expenditures, $200 million of the $280 million, was used to fund increases in school aids and other payments to local governments. GPR expenditures for aids to individuals and organizations increased by a modest $12.6 million over the prior year. This relatively low growth reflects a stabilization of expenditures in the medical assistance and income maintenance programs. GPR expenditures for state operations increased by $66.7 million.

While the actual ending balance comes very close to matching the balance estimated in January 1986, the inclusion of a Stabilization Fund would greatly assist our financial management efforts. The fund will be used to set aside revenues during good economic times for use during periods of low economic growth. This will reduce the need for a tax increase during a recession and limit spending to ongoing revenues during economic recovery.

STATE OF WISCONSIN
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APPENDIX

D.1 Detail of State Government Operations. This has been issued as a separate document containing Exhibit B-3 above (Summary of Operations by Function) and Schedules A-1 through A-8 (Summaries of Operations by Individual Functional Areas). Copies of the appendix are available on request to:

George R. Natzke, CPA
Director
State Bureau of Financial Operations
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P.O. Box 7864
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Fiscal Year 1986 was a year in which the state was able to take advantage of lower interest rates in the commercial debt markets. The state's $67.9 million of outstanding variable rate notes were converted to long-term fixed rate obligations at an interest rate of 7.45 percent. Nearly $180 million of new construction was financed simultaneously at the same rate. In addition, $58.5 million of revenue bonds issued for highway construction in 1984, which had an average interest cost of over 9.5 percent, were refunded with new bonds at a rate of about 7.5 percent. Bonds issued in 1985 to fund mortgage loans for veterans were replaced with new bonds, thus reducing the interest costs to new participants in the program from 10.6 percent to 8.55 percent.

The state chose to issue Operating Notes in fiscal year 1986 to meet short-term cash needs. Operating Notes of $350 million were issued September 19, 1985 and were repaid on June 16, 1986. Operating Notes are the least expensive method of ensuring that large local assistance payments can be provided at the beginning of each fiscal year before all state revenues are received. In fact, the issuance of operating notes resulted in net savings to the General Fund, through increased investment earnings and reduced interfund borrowing costs of $7 million.

Wisconsin state government is continuing to develop more efficient ways to manage its financial resources. For example, we are cooperating with the federal government and the local units of government, including school districts, to consolidate the audit requirements of state programs with those of federal agencies. We have served as a leader among the states in revamping the manner in which cash is transferred from the federal treasury, and have thereby improved significantly our cash position in federal programs. We have assisted in the development of enacted legislation which will mandate the prompt payment of all claims against the State from suppliers of goods and services. We believe these improvements contribute towards the sound fiscal management of the State of Wisconsin.

Respectfully submitted,

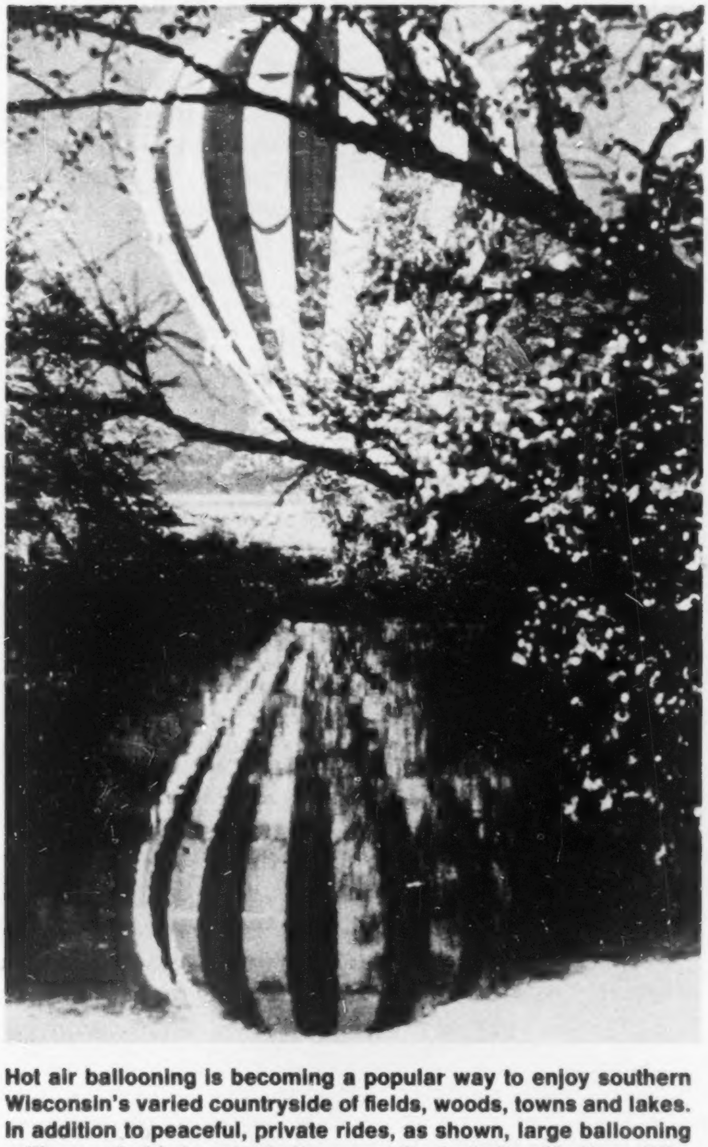
Doris J. Hanson

Doris J. Hanson
Secretary
Department of Administration

George R. Natzke

George R. Natzke, CPA
Director
State Bureau of Financial Operations

Economic Section



Hot air ballooning is becoming a popular way to enjoy southern Wisconsin's varied countryside of fields, woods, towns and lakes. In addition to peaceful, private rides, as shown, large ballooning rallies are held at several sites annually, including Madison, Wisconsin Dells and Lake Geneva.

THE YEAR IN SUMMARY

REVENUE HIGHLIGHTS

General purpose tax revenue for the fiscal year ending June 30, 1986, totaled $4.776 billion — a 7.4 percent increase from the $4.447 billion collected in fiscal 1984-85. Actual collections were within one-half of one percent of the estimates which were prepared in January 1986 ($25.6 million higher than estimated) and 1.6 percent less than the January 1985 estimate.

Actual collections for the three major taxes which comprise 88 percent of total GPR tax receipts — individual income, sales, and corporate franchise and income taxes — were all very close to estimates. Slightly higher income tax collections were offset almost completely by slightly lower sales tax revenue. Public utility taxes exceeded estimates by $23.7 million, and insurance company taxes exceeded estimates by $4.7 million. Also, related to utility taxes was an adverse court decision involving property tax relief for utility companies of $28.2 million, which for accounting purposes was treated as a designated set off to the ending General Fund balance. These amounts were offset to some extent by collections below estimates of $1.6 million of excise taxes and $1.5 million of inheritance and gift taxes.

Following is a brief description of tax collections by major tax program.

Individual Income Tax: Individual income tax collections in FY 1985-86 totaled $2.239 billion, or only $1 million more than anticipated in the revised January 1986 revenue estimates. This variance is less than one-tenth of one percent. While the actual growth rate was 11.4 percent, the underlying growth rate due to the economy, adjusted to reflect law changes and nonrecurring events, was a moderate 6 percent.

The largest component of individual income tax collections — withholding from wages and salaries — increased 3.3 percent to $1.965 billion. Withholding increased at about a 6 percent growth rate during the first half of the fiscal year, and about 0.5 percent during the last half. The lower growth rate in the second half reflects the new withholding tables that were put into effect in January 1986 to implement the income tax reform and reduction enacted last year. The withholding table changes reduced collections by about 8 percent during the last six months of the fiscal year.

Additional and delinquent collections from audit and compliance activities increased 29 percent from $45.6 million to $58.8 million. This includes $8.1 million collected as part of the tax amnesty program.

A major income tax reduction and reform plan was enacted which is effective for the 1986 tax year. Features of the tax reform program include:

1. Joint returns for married persons similar to the federal system rather than the previous system of separate taxation of spouses.
2. An increased standard deduction that declines as income increases.
3. Reduction of the number of tax brackets from 8 to 4, and reduction of the top rate from 10 percent to 7.9 percent.
4. Repeal of itemized deductions and replacement with a 5 percent itemized deduction credit.
5. Replacement of $20 personal exemption credit for taxpayer, spouse and dependent by a $50 dependent credit.
6. Provision of a one-time 7.9 percent credit on up to $2,000 on nonbusiness property taxes paid on the principal residence for 1986 only.
7. A married person credit of 2.5 percent of the earned income of the lower earning spouse (maximum $450).
8. Indexing of tax brackets and the sliding scale standard deduction, if inflation exceeds 3 percent and certain general fund balances are maintained, beginning in 1987.
9. Closer conformity with the federal definition of adjusted gross income.

General Sales and Use Tax: Collections from the 5 percent sales tax in FY 1985-86 of $1.543 billion were about $2.7 million (0.2 percent) below estimate. The actual growth rate over the prior year was 6.2 percent. The adjusted growth rate, however, due to underlying economic activity, was a modest 4.2 percent, reflecting the slowdown in the national economy during the year.

The growth rate of sales tax payments increased from the 4 percent range that was registered during the first three quarters of the fiscal year to about 6.6 percent during the last quarter. Additional and delinquent collections increased 12.9 percent from $47.5 million to $53.7 million. This includes $11 million collected as part of the tax amnesty program.

Corporation Franchise and Income Tax: Corporate collections in FY 1985-86 declined 1.5 percent from $413.6 million to $407.6 million. Collections exceeded the January 1986 estimate by nearly $1.6 million (0.4 percent). Quarterly declaration payments increased 1.3 percent from $392.1 million to $397.3 million. Through November 1985, the growth rate was -6.8 percent. Thereafter, the growth rate improved to 4.7 percent.

Payments with returns increased 1.4 percent from $35.5 million to $36 million. Refunds increased 40 percent from $39 million to $54.6 million. Additional and delinquent collections increased 15 percent from $25.1 million to $29 million. This includes $5.8 million collected as part of the tax amnesty program. Refunds, declarations and payments with returns during FY 1985-86 were adversely affected by overpayments when the slowdown in the economy took corporations by surprise.

Excise Taxes: Cigarette taxes declined 1.7 percent from $125.3 million to $123.2 million or $2 million less than the anticipated $125.2 million. The decline reflects a continuation of a national trend towards reduced consumption related both to health concerns and increased federal tax rates. Liquor tax collections declined 12 percent from $34.1 million to $30 million, or $0.4 million above the $29.6 million estimate. While the underlying trend of liquor consumption is essentially flat despite increased consumption of wine, collections declined as a result of a law change effective at the end of FY 1985-86 which replaced prepaid liquor tax stamps with a new system of estimated taxes.

Beer tax collections registered a slight 0.4 percent increase to $9.84 million compared to FY 1984-85 collections of $9.80 million. Collections remained at about $0.5 million less than the FY 1983-84 peak year. The 20 percent tobacco products tax yielded $3.9 million or 3.6 percent less than the $4.0 million collected in FY 1984-85.

Inheritance and Gift Taxes: Inheritance and estate tax collections in FY 1985-86 declined 5.3 percent from $75.7 million to $71.7 million. The result was $2.7 million below the January 1986 estimate of $74.4 million. The decline is due in part to the increased exemption of $50,000 for children and other lineal relations. Gift tax collections fell 24.7 percent from $4.8 million to $3.6 million compared to the estimate of $2.3 million. This decline is also due to the increased exemption.

Public Utility Taxes: Public utility taxes increased by 5.2 percent from $249.4 million in 1984-85 to $262.3 million in 1985-86. Actual collections were $23.7 million over estimates due to a delay in the timing of certain refunds. Refunds had been anticipated as a result of litigation which related to a law change made by the 1981 Legislature. The disputed law change involved the elimination of property tax credits for certain utilities (largely gas and electric companies) which were, at that time, taxed on an ad valorem basis.

Because gas and electric companies are now taxed on a gross receipts basis, the outcome of this litigation will have no significant effect on collections in future years. The refunds will be paid out during FY 1986-87 and treated as a designated balance for FY 1985-86. For telephone companies subject to the gross receipts tax, the top rate for exchange service is reduced from 6.75 percent to 6.57 percent for 1987 and to 6.333 percent thereafter while the top rate for toll service is reduced from 9 percent to 8.365 percent for 1988 and 8.073 percent thereafter.

Insurance Company Taxes: Insurance company taxes (generally based on premiums) increased 22.2 percent from $48.8 million to $59.6 million or $4.7 million more than the $54.9 million estimate. The increase is attributed to substantially higher premiums charged by insurers to offset losses and reduced investment income caused by declining interest rates.

Real Estate Transfer Fee: The state share of real estate transfer fee collections increased 17.2 percent from $12.2 million to $14.2 million, reflecting the improvement of the housing market which was stimulated by lower interest rates.

EXPENDITURE HIGHLIGHTS

The trend of no growth in state spending for operations has continued in 1985-86 (see Table 1).

Essentially, spending on the operations of state government has not increased since 1982-83 other than for compensation increases and debt service. Since the bulk of cuts enacted in 1985 Wisconsin Act 120 reduce state operations spending and will occur in 1986-87, limited, if any, growth in the state operations share of the GPR budget can again be expected. This enables more resources to be used for education and property tax relief.

Historically and in 1985-86, the GPR budget has been shaped by the ten largest programs (see Table 2), each of which is described immediately following this section. Any discussion of state spending must focus on the goals and expectations surrounding each of the top ten programs because they constitute such a large percentage of total state spending.

Table 1
GPR Expenditures
(Millions)

	FY 85	% of Total	FY 86	% of Total	% Change in Spending FY 85-FY 86
Local Ass't.	$2,577.5	56.2%	$2,778.0	57.1%	7.8%
Aids	959.6	20.9%	972.2	20.0%	1.3%
State Oprs.	1,051.1	22.9%	1,117.8	22.9%	6.3%
TOTAL	$4,588.2	100.0%	$4,868.0	100.0%	6.1%

Table 2
TOP TEN PROGRAMS
GPR Expenditures

	1985-86 Amount	Percent of Total
All School Aids (Incl. school aid credits)	$1,294.1	26.6
Shared Revenue	759.4	15.6
UW System (Excl. debt service)	527.3	10.8
Medical Assistance	436.3	9.0
State Property Tax Credits (Excl. school aid credits)	289.6	5.9
Income Maintenance	231.5	4.8
Community Aids (Incl. $8.98 million for General Relief)	208.9	4.3
Homestead and Farm Tax Credit	137.3	2.8
Correctional Services (Excl. debt service)	116.8	2.4
VTAE Aids	73.8	1.5
All Others (Incl. $141.2 million debt service)	793.0	16.3
TOTAL GPR EXPENDITURES	$4,868.0	100.0

School Aids: State K-12 education aids to individuals and local assistance to school districts for elementary and secondary education (including school aid credits and aid for public library systems) increased by $112.1 million from $1,182.0 million (GPR) in 1984-85, to $1,294.1 million (GPR) in 1985-86, an increase of 9.4 percent. As a result, state aid offset a larger share of local costs, moving from 38.8 percent to 41.5 percent of comprehensive local school costs. This substantial increase in state assistance was accompanied by the enactment of standards intended to improve educational quality, and the provision of new equalization assistance as a school aid credit, a change which helped keep the average net property tax levy increase for schools at roughly 1 percent statewide.

Shared Revenue: State shared revenue provides unrestricted aid to municipal and county governments. Shared revenue is distributed primarily through equalized aidable revenue payments (80 percent) and per capita payments (18 percent). The FY 86 shared revenue total of $759.4 million was a 5 percent increase over FY 85 payments. Statewide, FY 1986 shared revenue payments provided municipalities with about 28 percent and counties with about 7 percent of their CY 85 operating revenues. This high level of funding for shared revenue is a principal reason why Wisconsin municipalities are able to fund about 50 percent of their budgets with intergovernmental revenues, compared to 30 percent nationally.

UW System: In 1985-86 UW enrollments grew to 164,546 (head count), an increase of 2,546 over the previous year. This is part of a long-term trend toward increasing UW enrollments. For example, in the past five years UW enrollments have grown by over 9,000 students. This is the equivalent of adding a medium size campus to the UW System.

In 1985-86 GPR expenditures for the UW increased by $23.6 million. However, the combination of additional students and inflation have more than offset the impacts of the added funds. This is also part of the longer term trend.

The Wisconsin Expenditure Commission will examine the funding of the UW System as part of its charge. In addition, the Board of Regents of the University of Wisconsin System has created a Study Group on the Future of the UW System. Both bodies will examine the relationship between enrollment levels, GPR funding, tuition and the quality of instruction, and both will report their recommendations by the end of 1986.

Medical Assistance: Wisconsin's Medical Assistance (MA) program, which is state and federally funded, provides medical service to certain categories of low income persons. Included are blind, aged, and disabled persons, recipients of Aid to Families with Dependent Children (AFDC), and other low income individuals having high medical expenses. In 1985-86, MA expenditures were $1.03 billion, of which $436.3 million was GPR. This amount represents an increase of 2.9% (1.02% GPR over the previous fiscal year). In comparison, the average rate of growth of MA over the last five years was 8.3%.

This reduced rate of growth is a result of several factors, including effective cost containment measures, and continued expansion of community-based alternatives for long-term care. Enrollment of AFDC recipients in Health Maintenance Organizations (HMOs) was expanded in several counties, and increased numbers of nursing home residents were relocated or diverted into community care settings. Similarly, utilization controls, e.g., recipient copayments, antidivestment provisions and increased third party liability collections have also yielded savings in MA.

Conversely, several other factors are working in the opposite direction. These factors include: increased utilization of noninstitutional services (outpatient hospital, clinics, and drugs); caseload increase; and increases in the medical needs of nursing home patients.

State Property Tax Credits: State property tax credits are universal percentage credits. The state provides funds to municipalities, which collect property taxes for all local governments, to pay a percentage of each local property owner's taxes. Funding for Wisconsin State Property Tax Relief (WSPTR) Credits increased 3 percent from $281 million in FY 1985 to $289.6 million in FY 1986. Fiscal year 1986 WSPTR Credits offset 10 percent of 1985 gross property taxes for all purposes statewide.

State credits for FY 1986 were restructured by the addition of a School Aid Credit. The new School Aid Credit of $155 million offset about 9 percent of 1986 gross school-purpose property taxes statewide.

Income Maintenance — Aid to Families with Dependent Children: The Aid to Families with Dependent Children (AFDC) program, the state's primary cash transfer assistance program, provides income to children and their guardians who lack adequate financial support. Of the clients served by AFDC, about 67 percent are children. On average, nearly 300,000 individuals received benefits from AFDC per month in 1985-86, with about 25 percent of the recipients served under AFDC-Unemployed (both parents present in the home) and the remaining 75 percent served by AFDC-Regular (single parent or guardian in the home).

In state fiscal year 1985-86, $564.6 million was expended as benefits for these children and their families. Of that amount, $231.5 million was state GPR and $333.1 million came from the federal government. The GPR amount represents an increase of 5.6 percent over 1984-85 state AFDC expenditures. The total amount spent in 1985-86 on AFDC benefits increased by 7.9 percent over the previous year.

It should be noted that state AFDC costs were offset by the state share of child support collections on behalf of AFDC recipients. In 1985-86, this program offset AFDC costs by $16.6 million. It is anticipated that child support collections will grow in future years as all counties begin immediate wage withholding of child support on January 1, 1987.

Community Aids: Community Aids are state and federal funds distributed to counties, to fund various human services.

Community Aids expenditures reached $266.8 million in 1985-86, including $199.9 million GPR. The GPR increase over 1984-85 expenditures was nearly $8 million, or an increase of 4.2 percent. This increase in GPR expenditures reflects a continued state commitment to essential human services for our most vulnerable citizens. Increased expenditures in 1985-86 further reflect 3 percent inflationary increases appropriated for core programs; expansion of certain programs (day care, family support, community support); and new funding for services for child abuse, mental health for youth and children, Alzheimer's disease and community programs for the developmentally disabled.

Wisconsin has maintained its firm commitment to provide to counties a major portion of the funds needed for essential human services. This commitment becomes even more important in the face of declining federal support for these programs.

General Relief, administered by local governments, provides cash and medical benefits to indigent individuals who do not qualify for other state/federal public assistance programs. Since 1983, the state has reimbursed local governments for a portion of the cost for General Relief. The reimbursement rates have risen from 10 percent for most costs and 50 percent for medical costs in excess of $5,000 for 1984-85 to 12.5 percent for most costs and 50 percent for medical costs above $5,000 in 1985-86. In turn, the state payments to local governments for General Relief rose from $6.76 million in 1984-85 to $8.98 million in 1985-86.

In addition, state statutes provide that the reimbursement rates will increase in 1986-87 and that local governments providing General Relief will receive $25.37 million in June 1987. (The amount for 1986-87 is certain due to statutory language which requires **all** the funds in this biennial appropriation to be distributed to local governments.)

Homestead and Farm Tax Credits: The Homestead Tax Credit and the Farm Property Tax Credit are circuit-breaker credits designed to aid individuals overburdened by property taxes in excess of their ability to pay. Claimants receive either a credit against their state income tax liability or a refund check.

Homestead Tax Credit expenditures of $102.7 million for 1986 claims decreased about 2 percent from the $105.6 million expenditure for 1985 claims due to increases in personal income that made some recipients ineligible for credits. The $105.6 million excludes a $21.5 million one-time budget increase enacted under 1984 Wisconsin Act 212 and distributed in 1985. These credits benefitted about 280,000 low-income homeowners and renters — over half of them elderly — and offset about 4 percent of the 1986 property tax levy statewide. Wisconsin's Homestead Tax Credit ranks fourth among the states in comprehensiveness and per capita expenditures for residential circuit breakers.

The Farm Property Tax Credit provides a refundable credit to farmers who qualify through exclusive agricultural zoning or individual farmland preservation agreements. Fiscal year 1986 program expenditures of $34.6 million were a 23 percent increase over FY 1985 expenditures of $28.1 million. These credits benefitted about 19,000 farmers and offset about 10 percent of 1986 farm levies statewide. Wisconsin's Farm Property Tax Credit is one of only two state agricultural circuit breakers in the country.

Correctional Services: The Division of Corrections opened the recently constructed 450 bed maximum security Columbia Correctional Institution in May 1986. During the year, preparation was also underway to open the 300 bed medium security Oshkosh Correctional Institution in September 1986. The added capacity of these two institutions allowed the state to terminate a $6 million interstate contract for housing Wisconsin inmates in Minnesota prisons. The average daily population of incarcerated felons under the supervision of the Division of Corrections increased from 4,859 in 1984-85 to 5,138 in 1985-86. Total expenditures for correctional operations increased 10.6 percent from $148.0 million ($119.3 million GPR) in 1984-85 to $163.7 million ($131.0 million GPR) in 1985-86.

VTAE Aids: In 1985-86, general aids to vocational, technical and adult education were $73.8 million. This was an increase of 6.6 percent over aids received in 1984-85.

The increase in state aid was necessary to meet the growing demands for VTAE programs and services and to offset the current limitations on district resources.

WISCONSIN INVESTMENT CLIMATE

Economic development was again a priority issue in 1985-86. Important measures boosting the Wisconsin economy were included in the 1985-87 biennial budget. In addition, the Legislature passed 17 bills proposed by the Governor in a Special Session of the Legislature in October 1985.

The results of these efforts were manifest in new jobs and higher income for the state. While the nation and other Midwest states continued to lose manufacturing jobs in 1985-86, Wisconsin gained 3,400 new manufacturing jobs, a 3.4 percent increase. Wisconsin's performance in new manufacturing jobs was sixth highest in the nation. Total nonfarm payroll employment grew 3 percent between 1979 and 1986, the second highest employment growth in the Midwest region, and far above the overall loss for the Midwest region of 2 percent.

The income tax reduction included in the 1985-87 budget bill provided businesses with a major incentive to locate and grow in Wisconsin. The reduction of the top rate from 10 percent to 7.9 percent provides a greater incentive for entrepreneurs to create new firms and for existing businesses to expand sales and increase employment. It also eases recruitment of top executive and technical expertise to Wisconsin firms.

Many efforts were taken to encourage the retention and expansion of businesses in Wisconsin. Increased funding for the Labor Training Fund permitted 9 awards totalling $3.7 million, creating or retaining nearly 3,900 jobs, including a $3 million Labor Training grant to the American Motors Corporation to recall and retrain 3,500 workers in Kenosha.

Increased funding for the Technology Development Fund permitted awards of 14 grants totalling $2.2 million yielding 1,535 new jobs in Wisconsin. The Permit Information Center received 2,558 calls for assistance from Wisconsin firms and entrepreneurs. A special fund was established to provide loans to employes who wish to consider purchasing a plant that would otherwise be closed.

The flexibility with which the state has responded to the needs of expanding firms was demonstrated by efforts to assist the Case IH Company in improving its manufacturing operations in Wisconsin. Case IH is closing plants in Iowa and Illinois and consolidating operations in Wisconsin, adding 300 new jobs to its Wausau plant. An essential ingredient of the consolidation was $392,300 in engineering assistance provided by the University of Wisconsin.

Several new programs developed to assist small businesses in Wisconsin included the Linked Deposit Loan Program in the Wisconsin Housing and Economic Development Authority which provides loans to small firms owned by women and minorities; a requirement that agencies pay their bills owed to private firms within 45 days or pay an additional 12 percent (APR) interest charge, accruing from the 31st day of billing; and state assistance to obtain federal contracts.

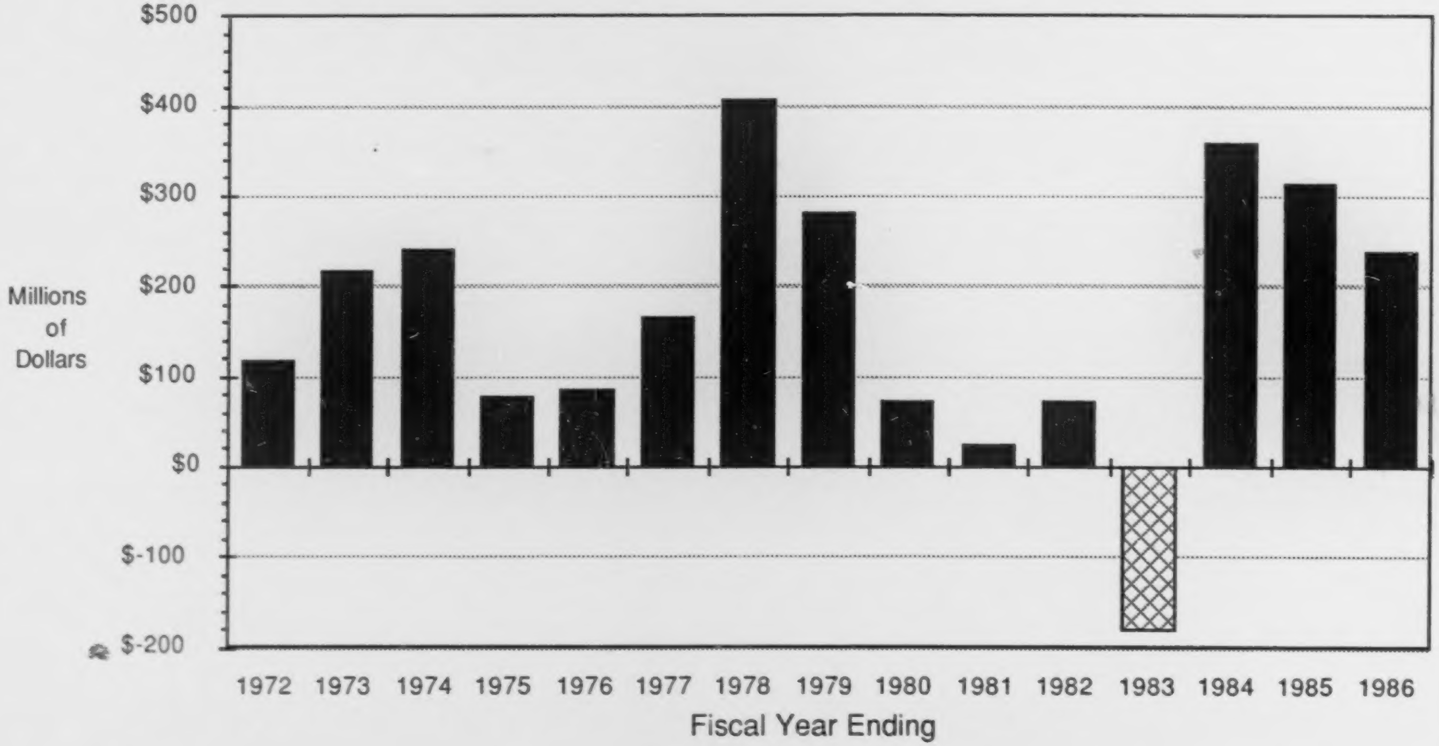
Under a law passed in the October 1985 Special Session, small businesses will be able to recover costs incurred when they successfully contest unreasonable administrative actions commenced by state agencies. Another measure will help firms attract technical staff to Wisconsin by allowing them to immediately qualify for in-state tuition at the University of Wisconsin for business-related courses.

The state's effort to increase international trade exports was enhanced with the addition of a state trade office in Hong Kong and the addition of an International Trade Center in the Department of Agriculture, Trade and Consumer Protection. Staffing was also increased in the Frankfurt, West Germany trade office to manage the burgeoning interest in exports to Europe. In addition, the state contributed to the costs of studying the feasibility of a World Trade Center in Milwaukee.

Wisconsin continued to hold its share of the travel market within the Upper Great Lakes region. Tourism and travel promotion received important attention with the largest increase in the promotion budget in its history, a 34 percent increase over the 1983-85 budget. A post Labor Day starting date for first semesters at University of Wisconsin campuses was established in an effort to extend the travel season and maintain industry employment stability.

The future of Wisconsin's investment climate is receiving much attention. The Governor has followed the recommendations of the Strategic Development Commission and created two groups to study future opportunities for economic growth in Wisconsin. A Strategic Planning Council, being appointed by the Governor, will maintain a long-term perspective in economic development as it works with state agencies to implement specific proposals of the Strategic Development Commission. The Governor has also appointed a nine member Wisconsin Expenditures Commission and charged it to carefully study: (1) measures which might limit the overall growth in state spending, (2) measures which might limit growth in the University of Wisconsin System, (3) state services for the poor and elderly, and (4) effectiveness of state aids to local governments and property tax relief programs.

15-Year Comparison of Wisconsin's General Fund Balances



General Purpose Financial Statements

The City of Fond du Lac has preserved an historic lighthouse in the 127 acre Lakeside Park, at the southern end of Lake Winnebago. Lake Winnebago, a product of the Ice Age Glacier, is twenty-eight miles long — the largest inland lake in the state. Now evolved into a shallow body, however, the lake attracts pleasure-oriented rather than commercial activity, diminishing the functional role of the lighthouse.

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101 South Webster Street
Madison, Wisconsin 53702

We have examined the Statement of Recorded Assets, Liabilities, and Fund Balances - All Funds - Statutory Basis of the State of Wisconsin as of June 30, 1986, and the related Statement of Recorded Receipts, Disbursements and Changes in Fund Balances - All Funds - Statutory Basis; Statement of Recorded Receipts, Disbursements and Fund Balance - Budget vs. Actual - General Fund - General Purpose Revenues - Statutory Basis; and Summary of Recorded Receipts and Disbursements - All Funds - Statutory Basis for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note A, the aforementioned financial statements were prepared in accordance with the basis of accounting prescribed by the Wisconsin Statutes. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly the recorded assets, liabilities and fund balances of the State of Wisconsin as of June 30, 1986 and the recorded receipts, disbursements and changes in fund balances for the year then ended on the basis of accounting described in Note A. Except for the change, with which we concur, in the method of valuing equity securities as described in Note G to the financial statements, this basis has been applied consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the statements taken as a whole referred to in the scope paragraph. The accompanying financial information listed as financial section-supplemental data, statistical section, and appendix in the table of contents is presented for purposes of additional analysis and is not a required part of the statements referred to in the scope paragraph. Such information has not been subjected to the auditing procedures applied in the examination of the statements referred to in the scope paragraph and, accordingly, we express no opinion on it.

LEGISLATIVE AUDIT BUREAU

Dale Cattanach

October 6, 1986

by Dale Cattanach
State Auditor

EXHIBIT A-1

STATE OF WISCONSIN

STATEMENT OF RECORDED ASSETS, LIABILITIES AND FUND BALANCES - ALL FUNDS - STATUTORY BASIS

JUNE 30, 1986

	GOVERNMENTAL FUNDS				
	General Fund	Special Revenue Funds			Debt Service
		Conservation	Transportation	Other	
ASSETS					
Cash	$ 986	$ 684	$ 517	$ 6,269	
Imprest Funds	3,118,735	400,000	8,550	2,500	
Investments (Notes F and G)	375,469,304	43,197,000	226,868,000	273,903,302	$ 74,474,000
Accounts Receivable					
Due from Localities	8,190,118				
Due from Other Funds (Note H)	969,843	75,474		275,298	1,911,085
Accrued Revenues & Other	394,088,968	3,508,983	67,290,155	17,452,219	3,123,057
Receivable (Note I)					
Student Loans (Note J)	5,127,502				
Veterans Loans				26,108,180	
State Life Policy Loans					
Rock County Trust	1,099,250				
TOTAL ASSETS	788,084,706	47,182,141	294,167,222	317,747,768	79,508,142
LIABILITIES					
Accounts Payable	206,855,411	8,527,664	59,275,978	6,230,905	
Employe Deductions Payable	4,447,867	141,944	268,933	10,820	
Due to Other Funds (Note H)	55,340	199,895	804,085	359,206	
Tax Deposits	12,836,730				
Check Float Invested					
Due to Localities					
TOTAL LIABILITIES	224,195,348	8,869,503	60,348,996	6,600,931	0
FUND BALANCE					
Reserves					
Encumbrances & GPR Balances	61,804,883				
Program Revenue Balances	214,498,910				
Fire Department Dues					
Contingent Fund Advances	2,714,500	100,000			
Student Loans	5,127,501				
Other Segregated Reserves		38,212,638	233,818,226	311,146,837	79,508,142
Total Reserves	284,145,794	38,312,638	233,818,226	311,146,837	79,508,142
Unreserved Balance					
Designated	42,670,215				
Undesignated (Note L)	237,073,349				
TOTAL FUND BALANCE	563,889,358	38,312,638	233,818,226	311,146,837	79,508,142
TOTAL LIABILITIES AND FUND BALANCES	$ 788,084,706	$ 47,182,141	$ 294,167,222	$ 317,747,768	$ 79,508,142

The accompanying notes are an integral part of this statement.

	TRUST AND AGENCY FUNDS		Pension and Retirement Funds	TOTAL (Memorandum Only)	
Capital Projects	Non-Expendable	Other		June 30, 1986	June 30, 1985
$ 923	$ 2,566	$ 6,361	$ 1,804	$ 20,110	$ 19,086
		65		3,529,850	3,020,300
85,982,000	248,763,981	1,173,786,244	13,295,468,545	15,797,912,376	12,229,391,747
				8,190,118	0
46,633		5,563,234	101	8,861,668	9,601,346
	174,195	73,467,570	94,900,553	654,005,700	713,510,862
				5,127,502	6,207,775
				26,108,180	28,816,224
		3,666,803		3,666,803	3,576,458
				1,099,250	1,022,131
86,029,556	248,940,742	1,256,490,277	13,390,371,003	16,508,521,557	12,995,165,929
4,605,496	229,579	83,341,391	31,175,456	400,241,880	549,656,630
		41,880	207,688	5,119,132	3,107,824
1,860,800		727	5,581,439	8,861,492	9,601,346
				12,836,730	10,112,270
		87,635,309		87,635,309	71,686,405
				0	4,399,942
6,466,296	229,579	171,019,307	36,964,583	514,694,543	648,564,417
				61,804,883	43,741,797
				214,498,910	155,987,623
					108,309
				2,814,500	2,555,500
				5,127,501	6,207,775
79,563,260	248,711,163	1,085,470,970	13,353,406,420	15,429,837,656	11,823,916,173
79,563,260	248,711,163	1,085,470,970	13,353,406,420	15,714,083,450	12,032,517,177
				42,670,215	0
				237,073,349	314,084,335
79,563,260	248,711,163	1,085,470,970	13,353,406,420	15,993,827,014	12,346,601,512
$ 86,029,556	$ 248,940,742	$1,256,490,277	$13,390,371,003	$16,508,521,557	$12,995,165,929

EXHIBIT A-2
STATE OF WISCONSIN
STATEMENT OF RECORDED RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES ALL FUNDS - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1986

	GOVERNMENTAL FUNDS						
	General Fund			Special Revenue Funds			Debt Service
	GPR	PR	Sub-Total	Conservation	Transportation	Other	
RECEIPTS							
Taxes	$ 4,775,530,427	$ 6,123,080	$ 4,781,653,507	$ 25,186,019	$ 397,544,241	$ 111,695	
Federal Aid	9,748,913	1,840,392,144	1,850,141,057	9,456,170	205,782,906		$ 1,500,000
Fees	8,553,454	305,480,601	314,034,055	2,444;141	18,685	2,546,187	
Licenses and Permits	2,517,271	17,937,684	20,454,955	36,188,604	170,285,493		
Services General	8,590,859	429,565,734	438,156,593	788,109	11,388,843	2,229,832	
Contributions		31,258,271	31,258,271	448,679	31,213,156		
Sale of Products	578,850	103,441,676	104,020,526	3,251,092	108,708	17,826	
investment Income	19,057,197	30,043,421	49,100,618	3,358,365	13,888,770	132,152,942	3,987,845
Gifts and Grants	4,113,712	64,345,350	68,459,062	193,316		20,699	
Proceeds from Sale of Bonds (Note E)							37,036,916
Other Revenue	17,333,524	108,105,425	125,439,949	547,274	9,981,590	4,105,317	3,133,270
Interfund Transfers	4,491,821	11,156,952	15,648,773	68,019		90,772,361	266,017,293
TOTAL RECEIPTS	4,850,516,028	2,947,851,338	7,798,367,366	81,929,788	840,212,392	231,956,859	311,675,324
DISBURSEMENTS							
Commerce	27,830,451	60,732,002	88,562,453		181,143	118,700	
Education	1,865,704,783	1,073,363,420	2,939,068,203		2,708,655		
Environmental Resources	107,689,691	14,491,829	122,181,520	88,040,102	798,350,996	2,872,040	
Human Relations & Resources	1,307,554,447	1,637,684,284	2,945,238,731			166,132,219	
General Executive	100,776,690	57,879,517	158,656,207		741,442	516,524	
Judicial	33,220,204	981,333	34,201,537			53,265	
Legislative	27,184,427	294,553	27,478,980				
General (Incl. Shared Revenue)	1,398,065,738	43,609,978	1,441,675,716	101,128	5,279,452	75,136	319,346,317
Building Program							
TOTAL DISBURSEMENTS	4,868,026,431	2,889,036,916	7,757,063,347	88,147,230	807,261,688	169,767,884	319,346,317
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(17,510,403)	58,814,422	41,304,019	(6,217,442)	32,950,704	62,188,975	(7,670,993)
LAPSED BALANCES	44,136	(44,136)					
FUND BALANCES AT BEGINNING OF YEAR	364,142,218	158,443,121	522,585,339	44,530,080	200,867,522	248,957,862	87,179,135
FUND BALANCES AT END OF YEAR	$ 346,675,951	$ 217,213,407	$ 563,889,358	$ 38,312,638	$ 233,818,226	$311,146,837	$ 79,508,142

The accompanying notes are an integral part of this statement.

	TRUST AND AGENCY FUNDS		Pension and Retirement	TOTAL (Memorandum Only)	
Capital Projects	Non Expendable	Other	Funds	June 30, 1986	June 30, 1985
		$ 5,007		$ 5,204,500,469	$ 4,854,724,715
$ 3,111,104	$ 604			2,069,991,841	1,987,953,500
		33,247,908		352,290,976	300,394,153
				226,929,052	215,906,053
	1,353	436,988		453,001,718	426,859,289
		1,266,293,844	$ 575,890,236	1,925,104,186	1,553,775,897
	453,229	39,952		107,891,333	94,836,455
15,520,874	10,601,964	89,386,350	2,841,738,717	3,159,736,445	1,654,161,733
	3,855,765	1,266,204		73,795,046	63,377,702
4,956,000				40,992,916	511,642,208
(1,800,470)	9,573,461	8,285,049	15,488,280	175,753,720	93,792,023
11,250,325	(620,636)	5,848,351		388,984,486	311,332,090
33,037,833	23,865,740	1,424,809,653	3,433,117,233	14,178,972,188	12,068,755,818
		18,182,961		107,045,257	104,456,110
		15,677,780		2,957,454,638	2,879,601,314
				1,011,450,658	964,468,569
		1,507,593		3,112,878,543	2,874,045,269
		800,678,150	371,472,976	1,332,065,299	1,271,006,348
		942,577		35,197,379	32,061,239
				27,478,980	24,620,588
		3,019	18,993	1,766,499,761	1,579,317,485
181,676,171				181,676,171	251,425,329
181,676,171	0	836,992,080	371,491,969	10,531,746,686	9,981,002,251
(148,638,338)	23,865,740	587,817,573	3,061,625,264	3,647,225,502	2,087,753,567
228,201,598	224,845,423	497,653,397	10,291,781,156	12,346,601,512	10,258,847,945
$ 79,563,260	$ 248,711,163	$1,085,470,970	$ 13,353,406,420	$ 15,993,827,014	$ 12,346,601,512

EXHIBIT A-3
STATE OF WISCONSIN
STATEMENT OF RECORDED RECEIPTS, DISBURSEMENTS AND FUND BALANCE - BUDGET VS. ACTUAL - GENERAL FUND - GENERAL PURPOSE REVENUES - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1986 (THOUSANDS)

	BUDGET (NOTE K)				ACTUAL	VARIANCE
	CARRY FORWARD	PUBLISHED BUDGET	ADJUSTMENTS	FINAL BUDGET		
Beginning Unreserved Balance....		$ 349,247	$(35,163)	$ 314,084	$ 314,084	
Reserve for Encumbrances & GPR Balances................	$43,742			43,742	43,742	
Other Reserves....................	6,316			6,316	6,316	
Total	50,058	349,247	(35,163)	364,142	364,142	
RECEIPTS						
Taxes:						
Individual........................		2,234,700	3,300	2,238,000	2,239,067	$ 1,067
Corporation		437,470	(31,470)	406,000	407,590	1,590
Sales & Use		1,580,582	(34,582)	1,546,000	1,543,347	(2,653)
Excise		172,800	(4,200)	168,600	166,958	(1,642)
Inheritance		74,400		74,400	71,659	(2,741)
Gift		2,300		2,300	3,585	1,285
Public Utility....................		257,170	(18,619)	238,551	262,283	23,732
Insurance		51,500	3,400	54,900	59,605	4,705
Miscellaneous....................		22,300	(1,100)	21,200	21,436	236
Total Taxes......................		4,833,222	(83,271)	4,749,951	4,775,530	25,579
Departmental Revenue/ Federal Aid......................		57,099	19,574	76,673	74,986	(1,687)
Total Receipts		4,890,321	(63,697)	4,826,624	4,850,516	23,892
TOTAL AVAILABLE	$50,058	$5,239,568	$(98,860)	$5,190,766	$5,214,658	$23,892

	BUDGET (NOTE K)				ACTUAL	VARIANCE	
	CARRY FORWARD	PUBLISHED BUDGET	ADJUSTMENTS	FINAL BUDGET		LAPSE	RESERVE FOR ENCUMBRANCES & GPR BALANCES
DISBURSEMENTS							
Commerce	$ 2,353	$ 27,534	$ 2,045	$ 31,932	$ 27,830	$ 788	$ 3,314
Education	1,602	1,860,016	15,442	1,877,060	1,865,705	8,631	2,724
Environmental Resources	21,731	160,394	(37,425)	144,700	107,690	9,665	27,345
Human Relations & Resources	15,378	1,337,530	(19,167)	1,333,741	1,307,554	8,110	18,077
General Executive	1,715	100,412	1,516	103,643	100,777	1,549	1,317
Judicial	19	33,117	203	33,339	33,220	89	30
Legislative	6	26,791	391	27,188	27,184	2	2
General	938	1,420,880	(6,687)	1,415,131	1,398,066	8,069	8,996
Less: Estimated Lapse		(30,372)	(6,473)	(36,845)		(36,845)	
Total Disbursements	43,742	4,936,302	(50,155)	4,929,889	4,868,026	$ 58	$61,805
Balance From Operations	6,316	303,266	(48,705)	260,877	346,632		
Add:							
Program Revenue Lapse					44		
ENDING BALANCES	6,316	303,266	(48,705)	260,877	346,676		
Consisting of:							
Reserve for Encumbrances & GPR Balances					61,805		
Other Reserves	$ 6,316			6,316	5,128		
Unreserved Balance:							
Designated for:							
Compensation Reserve		43,036	(43,036)				
Biennial Appropriations					14,432		
Other					28,238		
Undesignated (Note L)		$ 260,230	$ (5,669)	$ 254,561	$ 237,073		

The accompanying notes are an integral part of this statement.

EXHIBIT A-4
STATE OF WISCONSIN
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ALL FUNDS - STATUTORY BASIS
(Including Interfund Transfers)
For the Fiscal Year Ended June 30, 1986

Funds by Category	Net Balance 06/30/85	1985-86 Receipts	1985-86 Disbursements	Net Balance 06/30/86
GOVERNMENTAL				
General Fund	$ 522,585,339	$ 7,798,367,366	$ 7,757,063,347	$ 563,889,358
Special Revenue				
Conservation	44,530,080	81,929,788	88,147,230	38,312,638
Transportation	200,867,522	840,212,392	807,261,688	233,818,226
Other				
Waste Management (a)	2,033,017	1,701,629	11,000	3,723,646
Wisconsin Election Campaign	1,102,318	552,752		1,655,070
Investment and Local Impact	207,063	505,182	459,524	252,721
Elderly Property Tax Deferral (b)		2,693,712	57,000	2,636,712
Industrial Bldg. Construction	220,390	8,453		228,843
Unemployment Administration (c)	107,565	(107,565)		0
Mediation (b)		1,204,703	53,265	1,151,438
Groundwater (a)	250,502	2,215,950	1,863,604	602,848
Environmental Repair (a)	675,476	1,399,203	1,238,947	835,732
Veterans Trust	25,918,444	9,017,349	4,256,208	30,679,585
Veterans Mortgage Loan (a)	218,443,087	212,765,491	161,828,336	269,380,242
Total Other	248,957,862	231,956,859	169,767,884	311,146,837
Total Special Revenue	494,355,464	1,154,099,039	1,065,176,802	583,277,701
Debt Service				
Bond Redemption	87,179,135	311,675,324	319,346,317	79,508,142
Capital Projects				
State Building Trust	14,475,093	(777,985)	3,045,244	10,651,864
Capital Improvement	213,726,505	33,815,818	178,630,927	68,911,396
Total Capital Projects	228,201,598	33,037,833	181,676,171	79,563,260
TOTAL GOVERNMENTAL	1,332,321,536	9,297,179,562	9,323,262,637	1,306,238,461
TRUST AND AGENCY				
Nonexpendable				
Agriculture College	305,282			305,282
Common School Principal	139,063,962	10,357,878		149,421,840
Normal School	15,401,838	392,219		15,794,057
University	234,130			234,130
Benevolent	13,500			13,500
University Trust Principal	64,938,969	13,115,046		78,054,015
State Housing Authority Res.	4,887,742	597		4,888,339
Total Nonexpendable	$ 224,845,423	$ 23,865,740	$ 0	$ 248,711,163

Funds by Category	Net Balance 06/30/85	1985-86 Receipts	1985-86 Disbursements	Net Balance 06/30/86
Other				
Wis. Health Educ. Loan Repayment	(43,524)	255,906	205,698	6,684
Childrens Trust	1,403	3,040		4,443
Work Injury Benefits	1,067,439	1,519,644	1,507,629	1,079,454
Health Ins. Risk Sharing Plan (b)		34,660	34,660	0
Local Govt. Property Insurance (d)	12,570,137	5,322,795	5,992,452	11,900,480
State Life Insurance (d)	30,171,403	4,537,674	1,583,227	33,125,850
Patients Compensation Fund	23,068,477	36,487,341	10,573,404	48,982,414
Patients Compensation Panels	2,007,614	(1,065,037)	942,577	0
Local Govt. Pooled Investments	379,182,345	555,222,935		934,405,280
Historical Society Trust (b)		2,419,788	125,167	2,294,621
Public Employe Trust	19,190,678	800,993,038	800,680,351	19,503,365
Common School Income	9,194,532	10,465,304	9,749,465	9,910,371
University Trust Income	21,242,893	8,612,565	5,597,450	24,258,008
Total Other	497,653,397	1,424,809,653	836,992,080	1,085,470,970
TOTAL TRUST AND AGENCY	722,498,820	1,448,675,393	836,992,080	1,334,182,133
PENSION AND RETIREMENT				
Fixed Retirement Trust	8,606,241,521	2,871,513,612	321,356,152	11,156,398,981
Variable Retirement Trust	1,685,539,635	561,603,621	50,135,817	2,197,007,439
TOTAL PENSION AND RETIREMENT	10,291,781,156	3,433,117,233	371,491,969	13,353,406,420
TOTAL - ALL FUNDS	$ 12,346,601,512	$ 14,178,972,188	$ 10,531,746,686	$ 15,993,827,014

The accompanying notes are an integral part of this statement.

(a) Classified as an Other Trust and Agency Fund in Prior Years.
(b) Newly created in Fiscal Year 1985-86.
(c) 1985 Wis. Act 29, July 19, 1985, abolished the Unemployment Administration Fund and incorporated the balance thereof and its functions into the State's General Fund.
(d) Classified as a Special Revenue Fund in Prior Years.

NOTES TO FINANCIAL STATEMENTS

Note A Basis of Accounting

Wisconsin Statutes require that receipts and disbursements be recognized in the fiscal year in which they are received or paid. The State's centralized accounting records remain open until July 31 (August 15 for income, sales and use tax receipts) to permit the State departments to record receipts and disbursements applicable to the fiscal year ended June 30. Exceptions are the Building Trust Fund, the Capital Improvement Fund, and the Bond Security and Redemption Fund, which are closed as of June 30. However, the recording of charges and encumbrances applicable to the prior year is limited by the available appropriation balances of that year. In addition, state administrative policies require that receipts and disbursements be reported on a net basis; i.e., over-collections refunded are deducted from receipts, and overpayments collected are deducted from disbursements.

The July and August recording of prior fiscal years' receipts and disbursements results in accrued revenues and accounts payable in the statement of assets, liabilities and fund balances. Included in these amounts are receivables and payables between funds which are not eliminated for presentation as "due to" or "due from" other funds. Fixed assets as well as inventories purchased are recorded as disbursements in the period in which they are paid. Encumbrances are not treated as disbursements but are recorded separately for purposes of establishing reserves. Unused appropriation balances in some cases by law may be allowed to continue for use in future years, rather than lapse to the General Fund. In these cases the continuing balances are treated as reserves for Program Revenue (PR) or General Purpose Revenue (GPR) balances. GPR consists of general taxes, miscellaneous receipts and revenues which are paid into the general fund, lose their identity, and are then available for appropriation by the legislature. PR consists of funds also paid into the general fund which are dedicated for specific purposes and are appropriated by the legislature as estimates through the use of revolving funds.

Note B Fiscal Controls

The State Constitution provides that no money shall be paid out of the Treasury except as appropriated by law. The Statutes require that the Secretary of Administration and the State Treasurer must approve all payments. The Secretary of Administration exercises detail allotment control over all agency appropriations and approval authority over all encumbrances. The Secretary of Administration is also responsible for audit of expenditures prior to disbursement. The Legislative Audit Bureau has post-audit responsibility.

The Department of Administration maintains separate accounts for all appropriations showing the amounts appropriated, the amounts allotted, the amounts encumbered, the amounts expended and certain other data necessary to the financial management and control of all State accounts. The Department also maintains the general ledgers of the funds of the State including the General Fund.

The Statutes further provide that if, following the enactment of the budget, the Secretary of Administration determines that budgeted expenditures will exceed revenues by more than one-half of one percent of General Purpose Revenues (which includes General Fund revenues and various miscellaneous receipts), then revenues must be reestimated. Thereupon, the Secretary of Administration must notify the Governor and the Legislature and its Joint Committee on Finance, and the Governor shall submit a bill correcting the imbalance. If the Legislature is not in session, the Governor shall call a special session to take up the matter.

Note C General Fund Borrowing

The cash position of the General Fund was inadequate to meet all claims when due for substantial periods during Fiscal year 1985-86. This was caused by the payment of large local assistance payments, principally shared revenues and property tax relief, in November before adequate cash reserves could be accumulated to fund them. On September 19, 1985, in order to meet these obligations, the State of Wisconsin issued $350 million in short-term operating notes. These notes were repaid in full when due on June 16, 1986. To avoid overstating receipts and disbursements, the issuance, the repayment and the appropriations authorizing the repayment for the principal amount of $350 million are not reflected in the financial statements.

Note D Classification of Funds

Funds are generally classified in accord with classification criteria appropriate for governmental accounting. During fiscal year 1985-86, the classification of certain funds, identified in notes (a) and (d) to Exhibit A-4, were revised consistent with this criteria.

However, certain activities of a proprietary and fiduciary nature are combined within the Governmental and other Trust and Agency Funds. In addition, the activities of the State Building Trust Fund, included within the Capital Projects classification, consist of capital projects as well as maintenance and repairs to state facilities.

Note E Proceeds from the Sale of Bonds

Under the authority of 1985 Wisconsin Act 6, bond proceeds of $37,036,916 were deposited to the Bond Security and Redemption Fund. These proceeds replaced the unexpended proceeds of Series B of 1985 which were used to redeem $38,185,000 of that issue in Fiscal year 1987.

Note F Investment Valuation

Investments are valued as follows:

Bonds:	
Par	$ 6,626,316,271
Lower of Cost or Par	156,410,226 (a)
Market	282,031,680
	7,064,758,177
Stock:	
Cost	38,402,960 (b)
Market	5,,375,088,120 (b)
	5,413,491,080
Notes or Mortgages:	
Cost Less Principal Payment	508,974,723
Limited Partnerships and Capital Ventures	
Par	23,997,657
Market	13,803,555
	37,801,212
Commercial Paper, Government Agency Holdings, Repurchase Agreements, Certificates of Deposit and Bankers Acceptances:	
Amortized Cost	2,664,600,486
Cost	71,643,111
Lower of Cost or Par	36,643,588
	2,772,887,185
	$ 15,797,912,377

(a) Includes $70,129,652 in State of Wisconsin general obligation bonds acquired by the Veteran's Mortgage Loan Repayment Fund as set out in 1985 Wisconsin Act 6 which provided for the refunding of general obligation bonds issued for the Veteran's Primary Mortgage Loan Program.
Proceeds received at the time these bonds and interest thereon are paid will be used to pay a portion of the debt service due on general obligation bonds issued for veteran's mortgage loans.

(b) During FY 1985-86, the basis for valuing stocks held by the Fixed Retirement Investment Trust Fund was changed from Cost to Market as discussed in Note G.

Note G Valuation of Stocks Held by the Fixed Retirement Investment Fund.

During FY 1985-86 the Department of Employe Trust Funds under authority granted in s. 40.04(3)(d) of the Wisconsin Statutes, authorized common or preferred stock held by the Fixed Retirement Investment Trust Fund to be invested as a part of the Variable Retirement Investment Trust Fund. This was accomplished by transferring the common and preferred stock investments of both the fixed and variable investment trust funds to a Combined Stock Fund in exchange for unit shares in said combined stock funds. These unit shares, valued at one dollar per share, equaled in total the market value of the stocks on the date of transfer.

The book value of all investments in the Combined Stock Fund are adjusted to market value as of the last day of each month. The appraisal gain or loss thus recognized is distributed to the Fixed and Variable Investment Trust Funds monthly, based on the ratio of Combined Stock Fund shares held by each trust fund as of the first day of that month to the total number of Combined Stock Fund shares then outstanding. Earnings thus distributed are reinvested in the Combined Stock Fund in exchange for unit shares valued at one dollar each.

The valuation of Fixed Retirement Investment Trust Fund stocks at market and recognition of the attendant appraisal gains and losses, resulting from participation in the Combined Stock Fund, as described above, represents a departure from past practices when these stocks were valued and reported at cost, with gains or losses thereon recognized when realized at the time of actual disposition. The Fixed Retirement Investment Fund's prorata share of appraisal income recognized as a result of participation in the Combined Stock Fund during FY 1985-86, some of which would have been realized through normal turnover of the Combined Stock Fund investments, totaled $1,083,418,489 as follows:

Appraisal Adjustments on Stock Transferred 12/1/85	$ 541,632,164
Month-End Adjustments to Market 12/31/85-6/30/86	541,786,325
	$1,083,418,489

Note H Cancellation of Interfund Loans

During FY 1985-86, the Wisconsin State Legislature repealed certain statute sections which required the Veteran's Trust Fund to repay monies borrowed from the Veteran's Mortgage Loan Repayment Fund. The unpaid balance of the loan thus forgiven was $6,512,000, which amount was included in the $9,601,346 reported as "due to" and "due from" other funds on June 30, 1985.

Note I Appropriated Loans

Not included are appropriated loans to other funds and to independent authorities created by the Legislature. Appropriated loans, legally recorded as expenditures, are shown in the following table:

General fund loans to the Wisconsin Housing and Economic Development Authority:	
Wis. Act 9, March 23, 1985 (Chapter 20.490(3)(a))	$ 10,000,000
Wis. Act 29, July 19, 1985 (Chapter 20.490(4)(a))	2,073,024
	12,073,024
General Fund Loan to the Elderly Property Tax Deferral Fund	
Wis. Act 120, February 7, 1986 (Chapter 20.855(4)(fb))	2,500,000
General fund loan to the Mining Investment and Local Impact Fund Board (Chapter 20.855(4)(fa))	2,307,715
General fund loan to the Community Development Finance Authority (Chapter 20.442(1)(b))	150,000
	$ 17,030,739

Note J Collectability of Asset

The student loans receivable balance of $5,127,502 represents the remaining outstanding principal balance of state direct loans made prior to July 1, 1973. These loans originally totaled approximately $52 million. We believe that approximately $3.90 million of the amount receivable may be uncollectable based on an analysis of the loan accounts.

Note K Published Budget

The published budget amounts used in Exhibit A-3 are those shown for "General Purpose Revenues" (GPR) under 1985 Wisconsin Act 29, published July 19, 1985 which was the original budget of the 1985-87 biennium.

The adjustments column reflects official revenue and appropriation lapse reestimates, statutorily required appropriation adjustments to sum-sufficient and biennial appropriations, appropriations enacted subsequent to 1985 Wisconsin Act 29 (principally 1985 Wisconsin Act 120, published February 7, 1986), and appropriation changes enacted under the statutory authority of the Legislative Joint Finance Committee.

The State of Wisconsin utilizes a budgetary procedure within the General Fund which treats most federal grant revenues, licenses and fees and revenues for proprietary activities as dedicated for the activities to which they relate. As such, variable budgeting techniques are utilized and the official state budget includes them only as estimates. These accounts, referred to as Program Revenue Appropriations, are not included in Exhibit A-3. Only those appropriations made from nondedicated General Purpose Revenues are included.

Note L Projected to Actual General Fund Condition

The variance between the published budgeted ending balance and actual unreserved, undesignated balance at the end of the fiscal year 1985-86 are explained as follows:

	(thousands)		
Budgeted Ending Balance			$303,266
Adjustment to Beginning Balance			(35,163)
Adjustments for Revenue Variances			
Decrease in Tax Revenue		$ (57,692)	
Increase in Departmental Revenue		17,887	
Total Adjustments to Revenue			(39,805)
Appropriation Adjustments			
New Legislation (net decrease in appropriations)		61,002	
Sum Sufficient for Compensation Reserve	$(43,036)		
Unused Compensation Reserve	11,684		
Total Compensation Reserve Adjustments	(31,352)		
Other Sum Sufficient Adjustments	(400)		
Total Sum Sufficient Adjustments		(31,752)	
Biennial Adjustments		14,433	
Total Appropriation Adjustments			43,683
Other Adjustments			
Actual Lapse in Excess of Budget		6,575	
Student Loan Repayments		1,080	
Reduction in Reserve of Fire Department Dues		108	
Total Other Adjustments			7,763
Unreserved Balance			$279,744
Designated for:			
Biennial Reappropriations		14,433	
Utility Tax Rebate		28,238	
Total Designated Balance			42,671
Unreserved Undesignated Balance			$237,073

Financial Section
Supplemental Data

Vacationers in these woods near Rhinelander may camp and hike among aspen, pine, white birch, hemlock and other towering trees which have survived or replaced those removed by this century's heavy logging industry. Wisconsin's northwoods region, dotted with lakes and spread across nine counties, contains more than two million acres of forests. The Nicolet and the Chequamegon national forests account for most of this acreage.

EXHIBIT B-1

COMPARATIVE CONDITION OF THE GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 1986 AND PREVIOUS YEARS

	JUNE 30, 1986	JUNE 30, 1985	JUNE 30, 1984
ASSETS			
Cash	$ 986	$ 335	$ 339
Imprest Funds	3,118,735	2,606,760	2,228,735
Investments	375,469,304	341,369,772	377,939,079
Accounts Receivable			
Due from Localities	8,190,118		
Due from Other Funds	989,843	1,439,234	824,886
Accrued Revenues & Other	394,088,968	489,000,858	488,919,569
Loans Receivable			
Student Loans	5,127,502	6,207,775	6,673,766
Rock County Trust	1,099,250	1,022,131	938,927
TOTAL ASSETS	788,084,706	841,646,865	877,525,301
LIABILITIES			
Accounts Payable	206,855,411	302,015,017	254,235,667
Employe Deductions Payable	4,447,867	2,531,398	4,319,706
Due to Other Funds	55,340	2,899	174,292
Tax Deposits	12,836,730	10,112,270	14,276,332
Due to Localities		4,399,942	4,392,184
TOTAL LIABILITIES	224,195,348	319,061,526	277,398,181
FUND BALANCE			
Reserves			
Encumbrances & GPR Balances	61,804,883	43,741,797	60,727,886
Program Revenue Balances	214,498,910	155,987,623	147,561,925
Fire Department Dues		108,309	
Contingent Fund Advances	2,714,500	2,455,500	2,078,400
Student Loans	5,127,501	6,207,775	6,673,766
Total Reserves	284,145,794	208,501,004	217,041,977
Unreserved Balance - Designated	42,670,215	0	23,076,076
Unreserved Balance - Undesignated	237,073,349	314,084,335	360,009,067
TOTAL FUND BALANCE	563,889,358	522,585,339	600,127,120
TOTAL LIABILITIES AND FUND BALANCES	$788,084,706	$841,646,865	$877,525,301

Total Receipts, State of Wisconsin, 1985-86

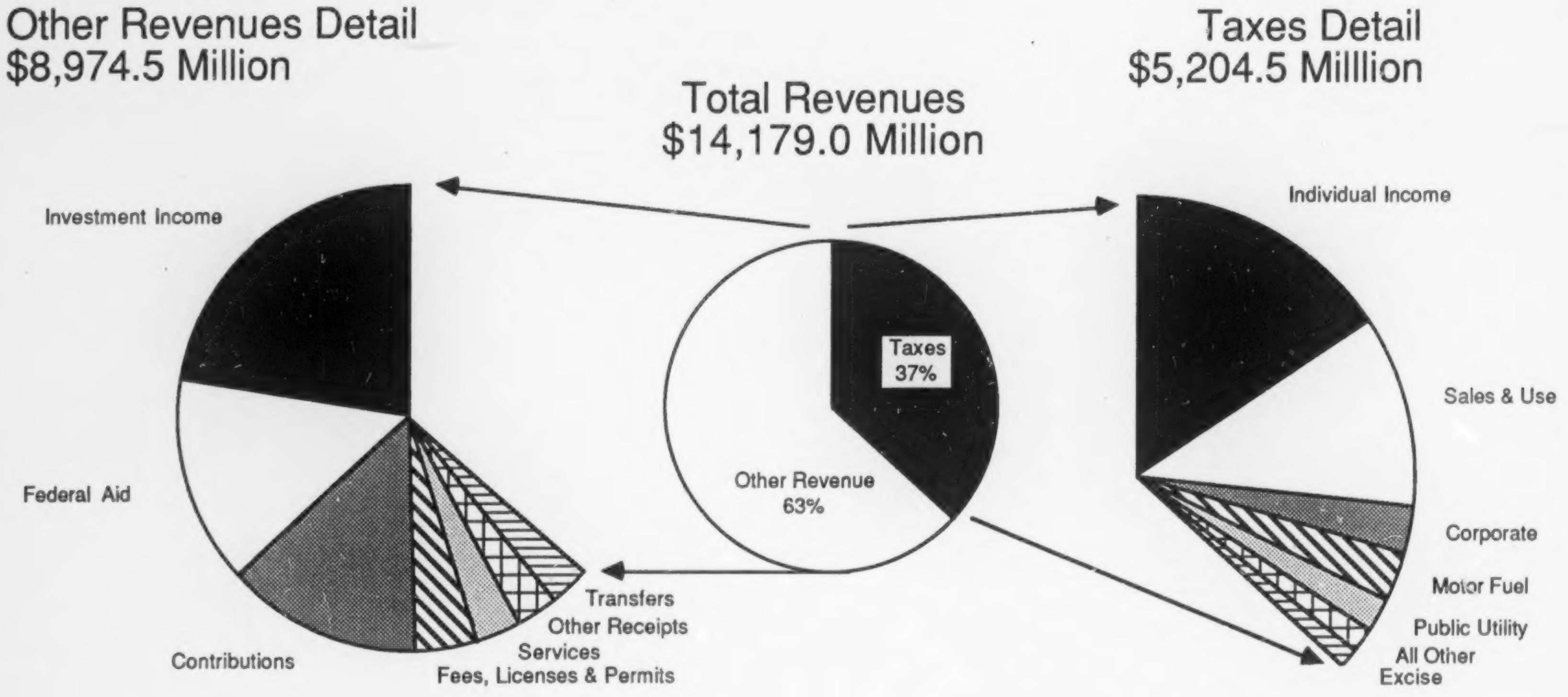


EXHIBIT B-2
ANALYSIS OF RECEIPTS - ALL FUNDS
As of June 30

	1985-86	1984-85	1983-84
Type of Receipt			
TAX RECEIPTS			
General Purpose Revenue			
Income Taxes			
Individual	$ 2,239,066,750	$ 2,009,109,148	$ 2,181,912,919
Corporation	407,590,170	413,645,057	393,480,708
Total Income Taxes	2,646,656,920	2,422,754,205	2,575,393,627
Sales and Excise Taxes			
General Sales and Use	1,543,347,307	1,453,525,383	1,374,565,660
Cigarette and Tobacco	123,229,184	125,340,207	122,774,406
Tobacco Products	3,899,024	4,043,707	3,940,190
Liquor and Wine	29,989,851	34,061,915	34,636,916
Malt Beverage (Beer)	9,839,840	9,801,924	10,325,765
Total Sales & Excise Taxes	1,710,305,206	1,626,773,136	1,546,242,937
Public Utility Taxes			
Private Light, Heat & Power	88,022,321	90,202,468	128,151,486
Municipal Light, Heat & Power	1,049,559	988,626	710,853
Telephone	157,596,814	141,038,996	124,746,193
Pipeline	6,696,771	6,269,812	7,484,645
Electric Cooperative	6,945,318	7,062,544	6,893,409
Freight Line	1,892,142	2,358,569	2,119,984
Telegraph		138,554	184,649
Conservation & Regulation	80,508	82,129	102,715
Railroads		543	115,300
Special Common Carrier		1,277,676	511,433
Total Public Utility Taxes	262,283,433	249,419,917	271,020,667
Inheritance, Estate & Gift Taxes			
Inheritance and Estate	71,659,008	75,681,064	67,416,378
Gift	3,585,072	4,758,560	4,577,610
Total Death & Gift Taxes	75,244,080	80,439,624	71,993,988
Miscellaneous Taxes			
Insurance Companies (Premiums)	59,604,751	48,761,250	44,962,950
Insurance - Fire Dept. Dues		108,309	169,654
Lawsuits (Courts)	6,500,738	6,154,545	5,690,723
Real Estate Transfer Fee	14,249,819	12,160,741	12,827,647
Other	685,480	655,342	670,177
Total Miscellaneous Taxes	81,040,788	67,840,187	64,321,151
TOTAL GPR TAX RECEIPTS	4,775,530,427	4,447,227,069	4,528,972,370
Program Tax Receipts			
Fire Dues	6,112,098	4,445,599	4,155,588
Boxing Clubs (90%)	5,667	17,674	21,369
Occupational Mink	5,315	2,646	1,169
TOTAL PROGRAM TAX RECEIPTS	6,123,080	4,465,919	4,178,126
TOTAL - GENERAL FUND TAX RECEIPTS	$ 4,781,653,507	$ 4,451,692,988	$ 4,533,150,496

EXHIBIT B-2 (continued)
ANALYSIS OF RECEIPTS - ALL FUNDS
As of June 30

	1985-86	1984-85	1983-84
Type of Receipt			
Transportation Fund			
Motor Fuel Tax	$ 388,504,472	$ 369,117,384	$ 343,051,097
Air-Carrier	3,120,290	2,796,099	1,888,750
Railroad	4,880,327	4,899,941	5,751,333
Aviation Fuel	1,018,652	898,628	846,235
County Wheel Tax	20,500		
Patient Compensation Panels	5,007	4,856	4,719
Investment and Local Impact	111,695	79,887	98,582
Conservation Fund			
2/10 Mill Forestry Property Tax	24,519,953	24,395,922	23,943,948
Forest Crop Taxes	666,066	839,010	703,907
TOTAL STATE TAX RECEIPTS	5,204,500,469	4,854,724,715	4,909,439,067
Federal Aid	2,069,991,841	1,987,953,500	1,813,137,493
Fees	352,290,976	300,394,153	263,470,742
Licenses and Permits	226,929,052	215,906,053	213,819,193
Services General	453,001,718	426,859,289	396,070,170
Contributions	1,925,104,186	1,553,775,897	1,209,414,692
Sale of Products	107,891,333	94,836,455	87,775,315
Investment Income	3,159,736,445	1,654,161,733	1,014,104,131
Gifts and Grants	73,795,046	63,377,702	51,469,904
Proceeds from General Obligation Bond/Note	40,992,916	511,642,208	260,300,000
Other Receipts	175,753,720	93,792,023	46,708,188
TOTAL DEPARTMENTAL RECEIPTS	8,585,487,233	6,902,699,013	5,356,269,828
INTERFUND TRANSFERS	388,984,486	311,332,090	315,468,375
TOTAL RECEIPTS	$ 14,178,972,188	$ 12,068,755,818	$10,581,177,270

EXHIBIT B-3

SUMMARY OF 1984-85 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/84 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/85 LAPSING	CONTINUING
COMMERCE								
General Fund - GPR	$ 1,049,738	$ 27,485,673		$ 22,082,013	$ 2,560,052	$ 959,914	$ 580,145	$ 2,353,287
PR	9,419,131		$ 30,111,996	33,263,137	40,000			6,227,990
PR - FED	(320,911)		29,174,324	3,032,729	558,865	24,677,379		584,440
Segregated Funds	56,675,781	304,000	26,379,323	623,936	14,746,446	1,911,639		66,077,083
Segregated Funds - FED								
TOTAL	66,823,738	27,789,673	85,665,643	59,001,815	17,905,363	27,548,931	580,145	75,242,800
EDUCATION								
General Fund - GPR	1,039,937	1,897,115,451		582,081,148	32,340,910	1,251,688,419	30,442,730	1,602,181
PR	126,114,088		633,836,334	589,034,127	2,884,815	11,655,536	738,020	125,637,925
PR - FED	4,202,214		363,515,834	183,030,129	72,954,873	137,293,877		4,439,170
Segregated Funds	87,130,573	2,820,900	22,252,086	5,959,411		10,678,071		95,566,077
Segregated Funds - FED								
TOTAL	218,486,812 ✓	1,899,936,351	1,019,604,254	1,360,104,815	108,180,597	1,411,315,902	31,180,749	227,245,354
ENVIRONMENTAL RESOURCES								
General Fund - GPR	17,884,117	103,173,647		30,769,865		59,203,946	9,162,751	21,731,199
PR	2,306,257		2,801,171	3,486,970			2,832	1,617,626
PR - FED	3,217,125		9,881,759	8,600,078		3,232,757		1,266,050
Segregated Funds	207,500,575	(4,914,187)	684,014,684	420,454,695	2,320,831	212,100,748		251,724,799
Segregated Funds - FED	(453,647)		220,319,486	219,694,032	88,242	4,540,473		(4,456,906)
TOTAL	230,284,427	98,259,460	917,017,101	683,005,639	2,409,072	279,077,926	9,165,582	271,882,768
HUMAN RELATIONS AND RESOURCES								
General Fund - GPR	18,447,948	1,256,065,753		238,912,697	752,531,083	252,793,760	14,897,614	15,378,547
PR	737,504		209,949,660	168,617,379	19,966,640	10,720,912		11,382,233
PR - FED	(4,092,884)		1,288,463,659	86,885,132	1,101,238,115	93,500,120		2,767,628
Segregated Funds	288,484,054	90,000	274,568,012	153,976,080	4,596,052	162,000		404,387,933
Segregated Funds - FED	(1,707,236)		50,237,950	52,069,369	460,496			(4,089,141)
TOTAL	301,759,606	1,256,155,753	1,823,239,290	700,460,657	1,878,792,386	357,176,792	14,897,614	429,827,200
GENERAL EXECUTIVE FUNCTIONS								
General Fund - GPR	1,707,359	96,429,937		82,278,005	13,236,709	15,562	892,567	1,714,454
PR	(9,234,373)		48,296,149	49,773,449		2,405	14,291	(10,728,369)
PR - FED	197,463		4,848,370	3,112,875	90,664	1,754,496		87,798
Segregated Funds	8,723,637,469	849,100	2,646,147,957	1,056,822,859	1,033,028	501,729		10,312,276,911
Segregated Funds - FED								
TOTAL	8,716,307,918	97,279,037	2,699,292,476	1,191,987,188	$ 14,360,400	$ 2,274,192	906,858	10,303,350,794
JUDICIAL								
General Fund - GPR	30,122	30,172,036		30,116,311			67,363	18,484
PR	248,152		825,003	868,385				204,770
PR - FED	(20,816)		112,446	102,865				(11,255)
Segregated Funds	2,712,798		265,891	973,657				2,005,032
Segregated Funds - FED								
TOTAL	$ 2,970,256	$ 30,172,036	$ 1,203,339	$ 32,061,239			$ 67,363	$ 2,217,030

EXHIBIT B-3

SUMMARY OF 1985-86 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/85 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/86 LAPSING	CONTINUING
COMMERCE								
General Fund - GPR	$ 2,353,287	$ 29,578,614		$ 23,019,124	$ 3,679,349	$ 1,131,978	$ 787,763	$ 3,313,687
PR	6,227,990		$ 37,119,810	34,213,650	9,000		10,400	9,114,751
PR - FED	584,440		26,519,420	2,922,404	154,371	23,432,577		594,508
Segregated Funds	66,035,070	322,500	46,391,881	782,753	11,761,638	5,938,414		94,266,645
Segregated Funds - FED								
TOTAL	75,200,787	29,901,114	110,031,111	60,937,931	15,604,358	30,502,969	798,163	107,289,590
EDUCATION								
General Fund - GPR	1,602,181	1,875,458,227		613,122,625	38,248,415	1,214,333,743	8,631,179	2,724,446
PR	125,637,925		856,976,773	646,542,626	2,601,108	10,051,086		123,419,879
PR - FED	4,439,170		412,227,424	196,552,177	88,204,841	129,411,583		2,497,993
Segregated Funds	95,331,553	2,948,900	34,868,609	5,989,170		12,397,265		114,762,627
Segregated Funds - FED								
TOTAL	227,010,829	1,878,407,127	1,104,072,806	1,462,206,597	129,054,364	1,366,193,677	8,631,179	243,404,945
ENVIRONMENTAL RESOURCES								
General Fund - GPR	21,731,199	122,968,513		36,211,813	379,372	71,098,507	9,665,467	27,344,553
PR	1,617,626		3,633,918	3,962,490				1,289,065
PR - FED	1,266,050		9,562,992	8,374,617		2,154,722		299,703
Segregated Funds	252,038,956	(5,164,981)	707,951,514	451,456,763	3,430,509	219,784,366		280,153,851
Segregated Funds - FED	(4,456,906)		215,422,678	209,164,821	802,601	4,630,077		(3,631,726)
TOTAL	272,196,925	117,803,532	936,571,103	709,170,504	4,612,482	297,667,671	9,665,467	305,455,436
HUMAN RELATIONS AND RESOURCES								
General Fund - GPR	15,378,547	1,318,363,003		256,796,405	773,921,520	276,836,522	8,109,982	18,077,121
PR	10,560,612		262,990,533	209,342,429	43,494,526	11,663,517		9,050,672
PR - FED	3,589,249		1,381,350,215	146,500,679	1,117,080,273	109,602,861		11,755,652
Segregated Funds	404,355,094	127,300	207,616,576	167,918,644	3,523,668	159,000		440,499,659
Segregated Funds - FED	(4,089,141)		4,089,141					
TOTAL	429,794,361	1,318,490,303	1,856,048,465	780,558,157	1,938,019,987	398,261,899	8,109,982	479,383,104
GENERAL EXECUTIVE FUNCTIONS								
General Fund - GPR	1,714,454	101,928,188		87,673,996	13,097,489	5,204	1,549,340	1,316,602
PR	(10,728,369)		56,819,686	53,479,878			33,736	(7,422,298)
PR - FED	87,798		42,895,522	3,248,591	(42,420)	1,193,468		38,583,682
Segregated Funds	10,312,272,130	753,400	4,237,843,230	1,172,949,569		459,524		13,377,459,667
Segregated Funds - FED								
TOTAL	10,303,346,012	102,681,588	4,337,558,438	1,317,352,034	$ 13,055,069	$ 1,658,197	1,583,086	13,409,937,654
JUDICIAL								
General Fund - GPR	18,484	33,320,329		33,220,204			88,638	29,971
PR	204,770		913,186	909,589				208,367
PR - FED	(11,255)		82,999	71,744				
Segregated Funds	2,005,032		139,575	995,842				1,148,765
Segregated Funds - FED								
TOTAL	$ 2,217,030	$ 33,320,329	$ 1,135,760	$ 35,197,379			$ 88,638	$ 1,387,103

EXHIBIT B-3 (continued)

SUMMARY OF 1984-85 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/84 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/85 LAPSING	6/30/85 CONTINUING
LEGISLATIVE								
General Fund - GPR	$ 1,876	$ 24,592,200		$ 24,385,194			$ 203,306	$ 5,576
PR	408,453		$ 323,350	235,394				496,409
PR - FED								
Segregated Funds								
Segregated Funds - FED								
TOTAL	410,329	24,592,200	323,350	24,620,588			203,306	501,985
GENERAL APPROPRIATIONS								
General Fund - GPR	20,756,790	1,196,267,876		40,473,185	$ 158,887,211	$ 1,012,872,292	3,853,908	938,069
PR	14,380,301		36,549,254	38,913,347				12,016,208
PR - FED								
Segregated Funds	126,900,383	850,187	672,719,599	327,297,196		850,187		472,322,787
Segregated Funds - FED								
TOTAL	162,037,474	1,197,118,063	709,268,854	406,683,728	158,887,211	1,013,722,480	3,853,908	485,277,064
BUILDING PROGRAMS								
Building Trust - SEG	13,400,579		5,306,300	4,231,786				14,475,093
Capital Improvement - SEG	154,549,491		306,370,558	181,741,255	453,278	64,999,010		213,726,505
TOTAL	167,950,070		311,676,858	185,973,041	453,278	64,999,010		228,201,599
TOTAL - ALL FUNCTIONS								
General Fund - GPR	60,727,885	4,631,302,571		1,051,098,418	959,555,964	2,577,533,894	60,100,382	43,741,796
PR	144,379,513		932,692,917	884,192,186	22,891,454	22,378,853	755,142	146,854,792
PR - FED	3,182,412		1,726,016,392	284,763,828	1,174,842,516	260,458,629	-	9,133,830
Segregated Funds	9,660,971,702		4,638,024,409	2,152,080,874	23,149,634	291,203,383		11,832,562,220
Segregated Funds - FED	(2,250,882)		270,557,445	271,763,400	548,737	4,540,472		(8,546,047)
TOTAL	$ 9,867,010,630	$ 4,631,302,571	$ 7,567,291,165	$ 4,643,898,709	$ 2,180,988,307	$ 3,156,115,233	$ 60,855,525	$ 12,023,746,592

Grand Total Exhibit B-3

Adjustment of GPR Appropriations to Revenue Basis

Adjustment for Accounts Reclassified as Assets/Liabilities

Adjustments for Surplus and Reserves not Included in Accounts

Lapsed Appropriations

Rounding Variances

GRAND TOTAL EXHIBIT A-4

EXHIBIT B-3 (continued)

SUMMARY OF 1985-86 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/85 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/86 LAPSING	6/30/86 CONTINUING
LEGISLATIVE								
General Fund - GPR	$ 5,576	$ 27,182,434		$ 27,184,427			$ 1,183	$ 2,400
PR	496,409		$ 343,245	294,553				545,101
PR - FED								
Segregated Funds								
Segregated Funds - FED								
TOTAL	501,985	27,182,434	343,245	27,478,980			1,183	547,501
GENERAL APPROPRIATIONS								
General Fund - GPR	938,069	1,414,192,985		40,598,668	$ 142,851,102	$ 1,214,615,967	8,069,213	8,996,103
PR	12,016,208		56,155,615	43,609,978				24,561,845
PR - FED								
Segregated Funds	472,322,787	1,012,881	871,095,104	323,811,163		1,012,881		1,019,606,728
Segregated Funds - FED								
TOTAL	485,277,064	1,415,205,866	927,250,719	408,019,810	142,851,102	1,215,628,848	8,069,213	1,053,164,676
BUILDING PROGRAMS								
Building Trust - SEG	14,475,093		(777,985)	3,045,244				10,651,864
Capital Improvement - SEG	213,726,505		33,815,817	116,942,212	244,095	61,444,620		68,911,396
TOTAL	228,201,599		33,037,832	119,987,456	244,095	61,444,620		79,563,260
TOTAL - ALL FUNCTIONS								
General Fund - GPR	43,741,796	4,922,992,294		1,117,827,262	972,177,247	2,778,021,921	36,902,776	61,804,882
PR	146,033,171		1,074,952,765	992,355,192	46,104,633	21,714,602	44,136	160,767,371
PR - FED	9,955,452		1,872,638,572	357,670,211	1,205,397,064	265,795,210		53,731,536
Segregated Funds *	11,832,562,220		6,138,946,321	2,243,891,360	18,959,909	301,196,069		15,407,461,202
Segregated Funds - FED	(8,546,047)		219,511,819	209,164,820	802,600	4,630,076		(3,631,726)
TOTAL	12,023,746,592	$ 4,922,992,294	$ 9,306,049,480	$ 4,920,908,847	2,243,441,456	$ 3,371,357,881	36,946,912	15,680,133,268
	12,023,746,592	14,229,041,774			10,535,708,184		36,946,912	15,680,133,270
		(72,476,266)						(72,476,266)
		22,146,680			(3,961,499)			26,108,179
	322,854,919	260,000						323,114,919
							(36,946,912)	36,946,912
	1				1			
	$12,346,601,512	$14,178,972,188			$10,531,746,686		$ 0	$ 15,993,827,014

Total Disbursements by Fund, State of Wisconsin, 1985-86

Other Fund Detail
$5,663.7 Million

General Purpose Revenue
$4,868.0 Million

Total Disbursements
$10,531.7 Million

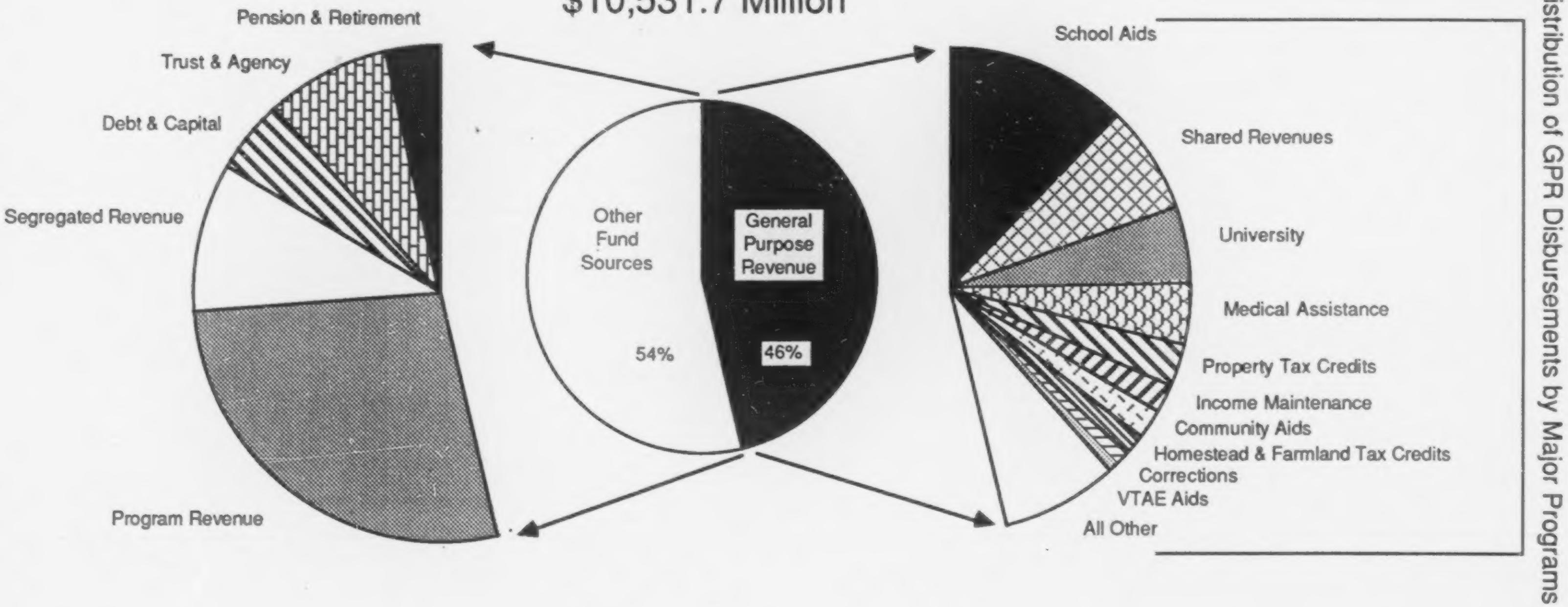


EXHIBIT B-4
STATE OF WISCONSIN CONSERVATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1985-86	1984-85
Opening Balance (Cash)	$44,530,080	$45,893,260
Revenues		
User Fees (Licenses, Registration)	39,141,505 (A)	39,024,065
Forestry Mill Tax	24,519,953 (B)	24,395,922
Severance Tax	666,066 (C)	839,010
Other Receipts (Sales, Services)	8,105,516 (D)	9,246,043
Federal Aids	9,496,748 (E)	11,797,794
Total Revenues	81,929,788	85,302,834
Expenditures		
Resource Management		
State Funds	49,529,105	48,968,523
Federal Funds	5,008,571	5,664,200
Enforcement		
State Funds	8,720,358	8,322,486
Federal Funds	475,900	640,163
Local Support		
State Funds	4,786,317	4,231,082
Federal Funds	833,168	1,748,286
Administrative Services		
State Funds	15,180,764	14,201,066
Federal Funds	3,030,136	2,910,533
Other Activities		
State Funds	582,910	(20,325)
Total Expenditures	88,147,230 (F)	86,666,014
FUND BALANCE	38,312,638	44,530,080
RESERVE FOR ENCUMBRANCES	7,519,375	6,039,848
UNRESERVED BALANCE	$30,793,263	$38,490,232

The Conservation Fund is a segregated fund which provides the financial resources for many of the activities of the Department of Natural Resources. It provides the funding for fish and wildlife management, forestry, parks and recreation, law enforcement and administrative activities.

(A) The increase in User Fees represents a net increase due mainly to the $1 surcharge imposed on hunting licenses, effective September 1, 1985, to fund the Wildlife Damage and Abatement Program. A decrease occurred in the Fishing License sales as well as in snowmobile and boat registrations due to the low year of the registration cycle.

(B) The increase is due to a .8% increase in the state equalized property valuation.

(C) The decrease is due to fewer penalties imposed upon landowners who harvested less wood products that are enrolled in the Forest Crop or Woodland Tax Programs.

(D) The increase is due mainly to lower interest rates resulting in reduced interest income on funds invested by the State Investment Board.

(E) The decrease is due to the increased emphasis imposed the previous year to catch up on reimbursements on acquisition and development projects through the Department of Interior, and LAWCON funds.

(F) The expenditure increase is due to the ongoing cost of operations in existing programs which includes a salary plan increase of approximately 6% for 1985-86, and new or expanded programs approved by the Legislature, such as: Wildlife Damage and Abatement Program, Wisconsin Natural Areas Heritage Program, and the All-Terrain Vehicles Registration Program.

EXHIBIT B-5
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1985-86		1984-85	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
Opening Balance	$ 221,516,634	$ (20,649,112)	$ 171,568,386	$ (10,933,726)
Receipts				
Motor Fuel Taxes (A)	388,504,472		369,117,384	
Vehicle Registration (B)	154,124,598		147,408,332	
Drivers License Fees	13,012,466		12,940,693	
Motor Carrier Fees	2,567,478		2,553,355	
Other Motor Vehicle Fees	4,844,493		4,407,493	
Overweight/Oversize Permits	1,392,094		1,344,701	
Investment Earnings	13,888,770		12,737,722	
Aeronautical Taxes and Fees	4,426,339		4,153,413	
Rail Property Taxes	4,880,326		4,899,941	
Dealers' Licenses	638,939		616,974	
Transportation Commission Assessments	302,839		299,514	
Miscellaneous	4,642,767	(19,993)	1,641,612	767,107
Service Center Operations		6,009,386		6,153,828
Highway Assistance - Federal		184,963,438		189,542,828
Highway Assistance - Local		25,943,234		18,568,886
Highway Program Operations - Federal		1,601,870		1,464,413
Airport Assistance - Federal		9,707,412		9,302,263
Airport Assistance - Local		2,464,521		20,882,886
Railroad Assistance - Federal		384,237		1,049,908
Railroad Assistance - Local		1,995,997		
Transit Assistance - Federal		2,944,603		1,843,751
Transit Assistance - Local		266,759		90,737
Administrative Facilities - Revenue Bonds		4,201,871		6,290,243
General Administration and Planning - Federal		4,970,800		3,892,335
General Administration and Planning - Local		199,104		132,727
Hwy. Safety & Enforcement Assist. - Federal		1,353,572		1,426,194
Total Receipts	593,225,581	246,986,811	562,121,134	261,408,106
TOTAL AVAILABLE	814,742,215	$ 226,337,699	733,689,520	$ 250,474,380
Disbursements				
Local Assistance				
Highways	174,279,716		168,471,179	
Mass Transit	40,073,785		37,966,745	
Harbors	228,552		969,400	
Railroads	1,012,881		850,187	
Driver Training	2,708,655		2,525,391	
Recreational Facilities	1,254,647		1,066,739	
Air Passenger Service	30,000			
Total Local Assistance	219,588,236		211,849,641	
Aids to Individuals and Organizations				
Railroad Crossings	2,332,925		2,164,126	
Elderly and Handicapped	460,879		33,039	
Total Aids to Individuals and Organizations	$ 2,793,804		$ 2,197,165	

EXHIBIT B-5 (continued)
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1985-86		1984-85	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
State Operations				
Highway Improvements (C)	$ 90,841,772	$ 208,125,077	$ 75,920,246	$ 211,542,778
Highway Maintenance	96,236,621	465,845	86,427,597	358,742
Highway Traffic Operations	15,127,119	3,139	11,921,199	94,652
Highway Program Operations	10,340,218	1,618,401	8,016,818	1,415,332
Airport Improvements	2,583,299	12,057,940	2,584,008	34,591,569
Railroad Continuation & Facility Acquisition	1,379,637	2,333,910	787,171	960,953
Transit Assistance		3,576,722		1,563,669
Traffic Enforcement & Inspection	24,448,498	677,131	22,735,028	719,705
Highway/Motorcycle Safety	157,601	1,353,572	111,905	1,446,637
General Administration & Planning	28,323,698	3,690,979	23,528,985	4,314,923
Transportation Commission	741,355		734,100	
Vehicle Registration & Drivers Licensing	34,630,610	282,615	31,408,889	162,279
Vehicle Inspection & Maintenance	8,649,510		8,670,028	
Debt Repayment & Interest	24,804,996		25,198,377	
Service Centers		7,754,195		6,982,725
Administrative Facilities		4,201,871		6,290,243
Miscellaneous	408,785	64,532	81,729	679,285
Total State Operations	338,673,719	246,205,929	298,126,080	271,123,492
Total Disbursements	561,055,759	246,205,929	512,172,886	271,123,492
Fund Balance	253,686,456	$ (19,868,230)	221,516,634	$ (20,649,112)
Reserves For Continuing Appropriation Balances				
Local Highway Aids	1,342,967		650,176	
Mass Transit Aids	2,202,098		53,074	
Railroad Continuation & Facility Acquisition	14,295,509		13,275,547	
Elderly & Handicapped Transit Aids	1,042,430		1,026,776	
Railroad Crossing Repair Aids	32,635		79,091	
Air Passenger SVC Assistance Aids	30,000			
Highway Improvement	103,755,372		100,405,698	
Highway Maintenance	36,688,320		27,780,289	
Highway Traffic Operations	2,757,941		3,414,913	
Highway Program Operations	461,924		248,030	
Airport Improvements	4,710,036		4,520,235	
Recreational Facilities Aids	3,268,135		1,306,582	
Water Resource Management	130,618		103,086	
Harbor Assistance Aids	1,728,885		957,437	
Lake Michigan Ferry Assistance	1,600,000			
Wisconsin Conservation Corp	150,000			
General Operations & Miscellaneous	6,832,880		2,881,980	
Total Reserves	181,029,750		156,702,914	
UNRESERVED BALANCE	$ 72,656,706		$ 64,813,720	

The Transportation Fund is a multi-purpose special revenue fund created to provide resources for transportation related facilities and modes with revenues derived from users of transportation facilities. The Department of Transportation is the major agency within the fund although several programs within other state agencies derive revenues from the fund. Transportation facilities and major highway projects are also funded with Revenue Bonds.

(A) Effective April 1, 1985, motor fuel tax increased from $.16 to $.165 per gallon and again on April 1, 1986, from $.165 to $.175 per gallon.

(B) Section 84.59, Wisconsin Statutes, provides that vehicle registration revenues derived under s. 341.25 are deposited with a Trustee in a fund outside the State Treasury. Only those funds not required for the repayment of Revenue Bond obligations are considered income to the Transportation Fund. During FY 84-85, $8.2 million was retained by the Trustee and in FY 85-86, $7.0 million was retained by the Trustee.

(C) Does not include highway improvements financed with revenue bond proceeds. (FY 85 - $28,667,724; FY 86 - $22,267,297.)

EXHIBIT B-6
UNIVERSITY OF WISCONSIN SYSTEM
CURRENT FUNDS RECEIPTS

Total Univ. of Wis. System 1984-85	Total Univ. of Wis. System 1985-86	% Increase (+) Decrease (−)		Unrestricted Funds	Restricted Funds
$ 229,130,536	$ 251,535,805	+ 9.8	Tuition and Fees	$ 251,535,805	$
13,890,225	14,567,614	+ 4.9	Federal Appropriations	14,567,614	
556,239,174	584,342,977	+ 5.1	State Appropriations	584,342,977	
204,833,430	227,935,380	+11.3	Federal Government Grants and Contracts	42,928,188	185,007,192
59,564,080	64,669,219	+ 8.6	State, Local, and Private Grants and Contracts	3,000,461	61,668,758
5,738,617	5,597,450	− 2.5	Endowment Income		5,597,450
58,549,832	59,974,920	+ 2.4	Educational and Other Sources	59,974,920	
163,291,489	172,133,827	+ 5.4	Sales and Services of Auxiliary Enterprises	172,133,827	
104,098,402	118,608,403	+13.9	Sales and Services of Hospitals	118,608,403	
$ 1,395,335,785	$ 1,499,365,595	+ 7.5	TOTAL CURRENT FUNDS RECEIPTS	$ 1,247,092,195	$ 252,273,400

Source of Funds Spent: 1985-86

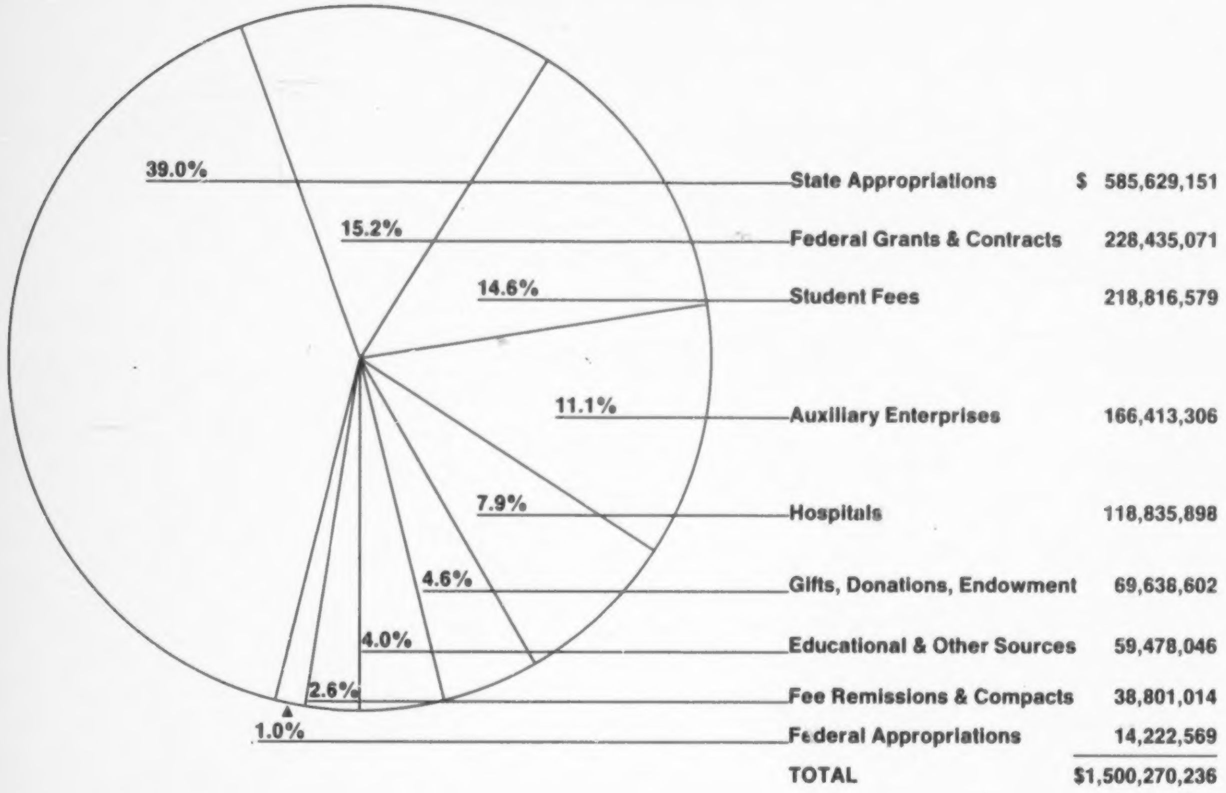


EXHIBIT B-6
UNIVERSITY OF WISCONSIN SYSTEM
CURRENT FUNDS DISBURSEMENTS

Total Univ. of Wis. System 1984-85	Total Univ. of Wis. System 1985-86	% Increase (+) Decrease (−)		Unrestricted Funds	Restricted Funds
			Educational and General		
$ 407,676,572	$ 442,575,255	+ 8.6	Instruction	$ 429,450,163	$ 13,125,092
206,161,974	227,038,499	+10.1	Research	73,005,550	154,032,949
85,476,100	92,477,857	+ 8.2	Public Service	77,395,475	15,082,382
53,286,942	58,624,019	+10.0	Libraries, Learning Resources and Media	57,625,992	998,027
7,430,342	7,597,477	+ 2.2	Farm Operations	7,597,477	
37,952,910	40,424,289	+ 6.5	Student Services	37,639,651	2,784,638
63,320,894	67,623,027	+ 6.8	General Operations and Services	65,881,233	1,741,794
111,207,017	112,528,968	+ 1.2	Operation and Maintenance of Plant	112,453,850	75,118
87,214,392	96,520,997	+10.7	Scholarships and Fellowships	33,873,860	62,647,137
1,059,727,143	1,145,410,388	+ 8.1	Total Educational and General	894,923,251	250,487,137
157,095,150	164,176,632	+ 4.5	Auxiliary Enterprises	163,772,701	403,931
110,164,517	122,317,782	+11.0	Hospitals	122,078,375	239,407
			Mandatory Transfers		
50,958,171	56,574,402	+11.0	Debt Service on Academic Facilities	55,431,477	1,142,925
9,969,078	7,839,051	−21.4	Debt Service on Auxiliary Operations	7,839,051	
3,595,373	3,661,300	+ 1.8	Debt Service on Hospital Facilities	3,661,300	
267,432	290,681	+ 8.7	Student Loan Matching	290,681	
64,790,054	68,365,434	+ 5.5	Total Mandatory Transfers	67,222,509	1,142,925
$ 1,391,776,864	$ 1,500,270,236	+ 7.8	TOTAL DISBURSEMENTS	$ 1,247,996,836	$ 252,273,400

How Funds Were Spent: A Functional Breakdown of 1985-86 Disbursements

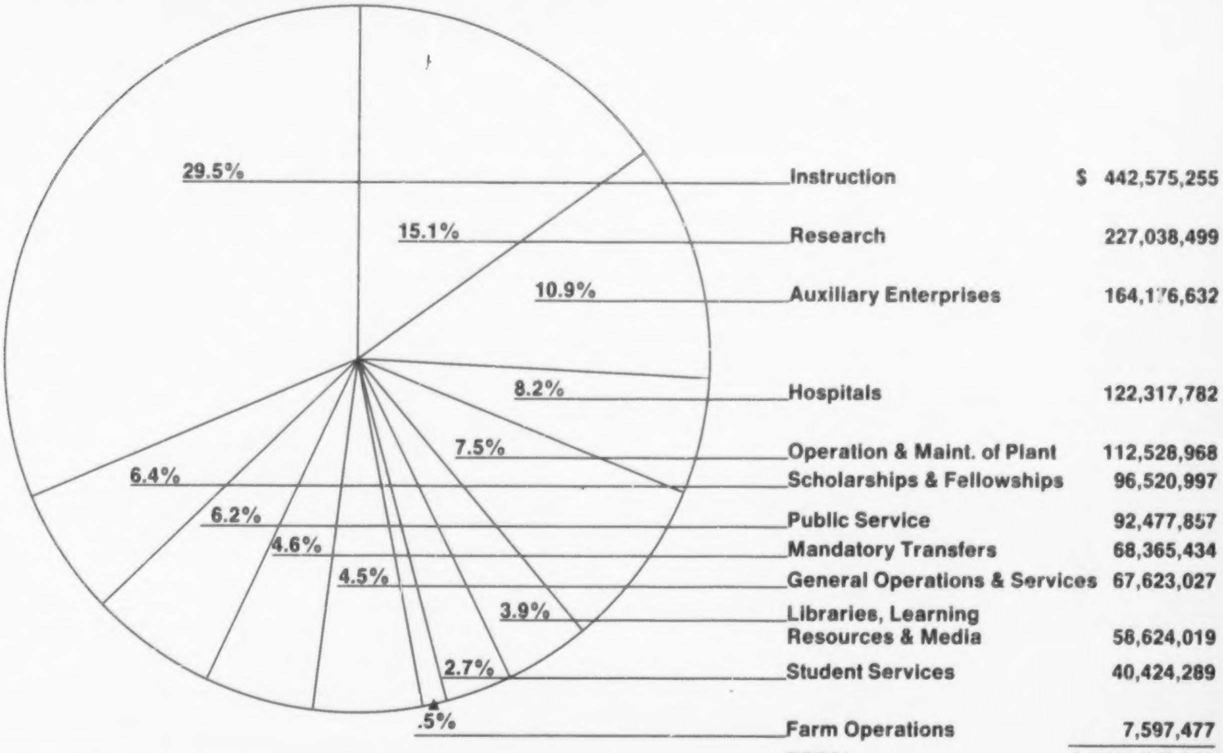


EXHIBIT B-7
STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND
STATEMENT OF ASSETS AND LIABILITIES
September 30, 1985

	September 30, 1985			September 30, 1984
	Reserve Fund	Federal Debt Fund	Combined Totals	Combined Totals
ASSETS				
Cash:				
U.S. Treasury Trust Fund	$ 134,951,864		$ 134,951,864	$ 161,637,167
In Bank	226,011	$ 342,060	568,071	2,491,568
Interest Payment Account		340,080	340,080	6,780
Amounts Receivable From:				
Reimbursable Employers	1,175,445		1,175,445	1,852,658
Other States	657,399		657,399	2,408,443
Employers (B)	105,932,041		105,932,041	103,826,764
Claimants (Benefit Overpayments)	5,685,503		5,685,503	5,653,221
Interest, Penalties & Special Assessments		6,664,798	6,664,798	4,307,084
Buildings Constructed with Reed Act Funds	566,821		566,821	655,658
Due From Reserve Fund				515,301
Total Assets	249,195,084	7,346,938	256,542,022	283,354,644
LIABILITIES				
Cash Overdrafts in Checking Account	3,536,300		3,536,300	5,377,640
Benefits Payable to Claimants (C)	5,237,115		5,237,115	6,003,200
Employer Overpayments Not Refunded	1,936,751		1,936,751	560,727
Amounts Due Employers & Federal Government (Benefit Overpayments)	1,687,383		1,687,383	1,803,886
Amounts Due Other States	658,783		658,783	750,327
Advances from Federal Government	460,088		460,088	2,463,343
Federal Funds Provided Under Reed Act	566,826		566,826	655,658
Accrued Interest Payable		64,689,033	64,689,033	55,719,190
Due to Federal Debt Fund				515,301
Loans from Federal Unemployment Trust Fund (A)		388,797,069	388,797,069	595,473,940
Total Liabilities	14,083,246	453,486,102	467,569,348	669,323,212
FUND BALANCE	235,111,838	(446,139,164)	(211,027,326)	(385,968,568)
TOTAL LIABILITIES AND FUND BALANCE	$ 249,195,084	$ 7,346,938	$ 256,542,022	$ 283,354,644

The Unemployment Reserve Fund was established by the State of Wisconsin's Unemployment Compensation Law (Chapter 108 of the statutes) to account for contributions received from employers and subsequent benefits paid to employees. The Fund is administered by the Department of Industry, Labor and Human Relations. The costs of administering the Fund are not included in the accompanying financial statements since the federal government provides funds to the State of Wisconsin for such costs out of contributions it receives from employers under the Federal Unemployment Tax Act.

(A) Beginning in 1982, the amounts needed to pay benefit claims exceeded the amount of the Fund's Reserve balance. To continue to pay benefit claims, the Fund has been required to borrow from the federal government under Title XII of the Social Security Act. Loans outstanding in this regard totaled $388,797,069 and $128,565,180 on September 30, 1985 and June 30, 1986 respectively. The amount outstanding on June 30, 1986 carries no requirement for the payment of interest.

In April 1983 and May 1985, changes to Wisconsin's Unemployment Compensation Law were enacted which, through a combination of reductions in total benefit payments and increases in tax revenue, are projected to improve the solvency of the fund.

(B) Except for third quarter and delinquent contributions, employer contributions are recorded as revenue when received. Most of the third quarter contributions are based on subsequent cash receipts. Delinquent contributions and a small portion of the estimated third quarter contributions are based on reported or estimated employer information rather than cash receipts.

(C) Benefit claims not filed and benefit claims which have been filed by individual claimants but which have not yet been completely processed and paid are recorded as a liability based on known subsequent claim payments and other available information.

EXHIBIT B-7

STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND
STATEMENT OF CHANGES IN FUND BALANCE
September 30, 1985

	September 30, 1985			September 30, 1984
	Reserve Fund	Federal Debt Fund	Combined Totals	Combined Totals
ADDITIONS				
Employer Contributions	$ 573,251,773		$ 573,251,773	$ 559,136,118
Benefit Reimbursements	21,525,179		21,525,179	24,248,449
Reimbursement from Federal Government	41,080,920		41,080,920	84,144,784
Interest, Penalties, and Special Assessment from Employers	4,035,974	$ 23,828,749	27,864,723	19,110,374
Forfeitures and Other	1,613,312		1,613,312	819,420
Total Additions	641,507,158	23,828,749	665,335,907	687,459,145
DEDUCTIONS				
Benefits Paid:				
Chargeable to Taxable Employers	390,173,305		390,173,305	339,998,216
On behalf of Governmental Units	15,260,091		15,260,091	17,248,310
On behalf of Electing Nonprofit Organizations	6,300,787		6,300,787	7,194,098
On behalf of United States Government	41,080,920		41,080,920	84,144,784
For Extended Benefits				(1,001,543)
Other Benefits	2,866,754		2,866,754	7,584,687
Allowance for Doubtful Collections:				
Delinquent Employer Contributions	2,017,883		2,017,883	568,399
Benefit Overpayments to Claimants	901,827		901,827	612,424
Interest, Penalties and Special Assessments Against Employers		951,764	951,764	155,975
Interest on Federal Funds Borrowed		30,832,319	30,832,319	43,158,990
Other	9,015		9,015	40,774
Total Deductions	458,610,582	31,784,083	490,394,665	499,705,114
Increase (Decrease) in Fund Balance	182,896,576	(7,955,334)	174,941,242	187,754,031
Fund Balance at September 30, 1984	258,892,133	(644,860,701)	(385,968,568)	(573,722,599)
Interfund Transfers:				
Federal Borrowing for Benefits	(206,676,871)	206,676,871		
FUND BALANCE at September 30, 1985	$ 235,111,838	$ (446,139,164)	$ (211,027,326)	$ (385,968,568)

EXHIBIT B-8
WISCONSIN RETIREMENT SYSTEM
ACTUARIAL STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 1985

	12/31/85	12/31/84	Increase
Assets and Employer Obligations:			
Net Assets			
Cash, Investments & Receivables			
Less Payables & Suspense Items			
Fixed Division	$ 8,344,478,131	$ 7,237,785,537	$ 1,106,692,594
Variable Division	1,930,853,815	1,441,896,500	488,962,315
Totals	10,275,336,946	8,679,682,037	1,595,654,909
Obligations of Employers			
Unfunded Accrued Liability	1,241,773,936	1,184,060,014	57,713,922
TOTAL ASSETS	11,517,110,882	9,863,742,051	1,653,368,831
Reserves and Surplus:			
Reserves			
Actuarial Present Value of Projected Benefits Payable to Terminated Vested Participants and Active Members:			
Member Normal Contributions	3,306,174,479	2,846,854,805	459,319,674
Member Additional Contributions	114,881,290	90,771,765	24,109,525
Employer Contributions	4,859,146,335	4,337,981,006	521,165,329
Total Contributions	8,280,202,104	7,275,607,576	1,004,594,528
Actuarial Present Value of Projected Benefits Payable to Current Retirees and Beneficiaries:			
Fixed Annuities	2,560,955,113	2,120,271,339	440,683,774
Variable Annuities	366,621,354	327,525,646	39,095,708
TOTAL ANNUITIES	2,927,576,467	2,447,796,985	479,779,482
Special Death Benefit Reserve	406,072	354,050	52,022
Surplus			
Fixed Annuity Reserve Surplus	197,271,892	127,876,259	69,395,633
Variable Annuity Reserve Surplus	96,470,316	1,535,143	94,935,173
Undistributed Earnings-Fixed Fund	(125,334)	9,061,526	(9,186,860)
Undistributed Earnings-Variable Fund	15,309,365	1,510,512	13,798,853
TOTAL SURPLUS	308,926,239	139,983,440	168,942,799
TOTAL RESERVE AND SURPLUS	$ 11,517,110,882	$ 9,863,742,051	$ 1,653,368,831

The accompanying notes are an integral part of this statement.

Notes to Exhibit B-8, Wisconsin Retirement System

The State's pension obligations, that is benefits paid to retired employes, are defined by formulas which establish monthly retirement benefits as a function of annual compensation and years of service. The State of Wisconsin's current contributions to meet these pension obligations are established by a yearly actuarial determination of the value of the retirement benefits that have accrued to state employes and will have to be paid in the future. After deducting the fixed contributions of employes, the State then contributes an amount sufficient to meet the remaining value of the obligations. Although the pension obligations are not fully funded at this time, it is intended, by this procedure, to achieve full funding of all State pension obligations over a 40 year period.

Monthly benefits upon retirement at normal retirement age (65 for general employes, 62 for elected officials and certain state positions, and 55 for protective occupation participants) are computed on a formula basis (the formula varies by particular class of participation). Some inactive members and a small number of currently active employes may have benefits computed on some other basis when they apply for benefits. Retirement prior to normal retirement age or selection by the employe of an optional form of annuity other than the normal form will normally result in an actuarially equivalent monthly amount, usually less than the basic formula benefit. All benefits are fully vested.

1983 Wisconsin Act 141 significantly improved public employe retirement benefits. The changes included an increase in the benefit formula factors, smaller benefit reductions for early retirement, higher maximum benefits, prorated Military Service credit, and full retirement benefits at age 62 for teachers and general employes with 30 or more years of service. The improved benefits will be financed through a one percent increase in employe contributions which began in 1985.

Except for certain protective employes and a few other minor exceptions, employes under the Wisconsin Retirement System are also covered by Social Security. For annuities granted prior to the effective date of the Benefits Improvement Bill, the maximum benefit available to an annuitant was based on the combined benefits from Social Security and the Wisconsin Retirement System. Subsequent to the Benefits Improvement Bill, Wisconsin Retirement System annuities are determined totally independent of Social Security benefits.

Exhibit B-8 provides a comparative actuarial balance sheet for the most recent reporting periods. The 12/31/84 balances have been restated to include the effects of the Benefits Improvement Bill and final 1984 balances of the system. The 1985 balances are not final.

The unfunded accrued liability of the Wisconsin Retirement System is being liquidated on a level percentage of payroll contribution basis. Under this basis the prior service contribution rate will remain constant during the 40 year amortization period. During the initial years, interest charges will exceed prior service payments and the obligation will grow. However, after several years payrolls will increase to a level where contributions will fully offset interest and begin to reduce the obligation, resulting in total liquidation at the end of 40 years.

As an employer, Wisconsin's share of the unfunded accrued liability as of December 31, 1985 was $351,943,889.

EXHIBIT B-9
STATE BUILDING TRUST FUND
RECEIPTS AND DISBURSEMENTS

	1985-86	1984-85
Opening Balance	$ 14,475,093	$ 13,400,579
Receipts:		
Transfer from General Fund - 20.867-(2)(f)		1,614,200
Transfer from University of Wisconsin System		13,440
Investment Income	1,016,897	1,380,618
Federal Aid	7,864	12,992
Miscellaneous	(408,284)	137,099
Net Transfers to or from Capital Improvement Fund	(1,394,462)	2,147,951
Net Receipts	(777,985)	5,306,300
TOTAL AVAILABLE	13,697,108	18,706,879
Disbursements:		
Arts Board	27,639	13,865
Department of Administration	355,780	322,576
Department of Agriculture, Trade & Consumer Protection		(4,800)
Educational Communications Board	186,828	595
Historical Society	156,610	31,218
Department of Health & Social Services:		
Mental Health Institutions	(2,666)	226,884
Correctional Institutions	663,256	797,930
Department of Military Affairs	196,227	300,567
Department of Natural Resources	5,253	
Department of Public Instruction	12,888	45,595
University of Wisconsin System	1,225,770	2,412,923
Department of Veterans Affairs	217,659	84,433
Total Disbursements	3,045,244	4,231,786
ENDING BALANCE	$ 10,651,864	$ 14,475,093

EXHIBIT B-10
CAPITAL IMPROVEMENT FUND
RECEIPTS AND DISBURSEMENTS

	1985-86	1984-85
Opening Balance	$ 213,726,505	$ 154,549,491
Receipts:		
General Obligation Proceeds:		
Bond Revenue	4,956,000	283,056,897
Investment Income	14,503,977	13,536,564
Federal Aid	3,103,240	805,355
Gifts & Grants		23,000
Insurance Reimbursement		46,420
Miscellaneous	1,649,297	925,091
Interfund Transfer from State Agencies	11,256,925	10,125,181
Net Transfers to/from State Bldg. Trust Fund	1,394,462	(2,147,951)
Transfers to the Bond Security and Redemption Fund	(3,048,084)	
Net Receipts	33,815,818	306,370,557
TOTAL AVAILABLE	247,542,323	460,920,048
Disbursements:		
University of Wisconsin:		
Academic	36,808,641	43,374,472
Self-Amortizing Facilities	1,019,937	10,826,092
Natural Resources:		
Point Source Water Pollution and Sewage Collection Facilities	72,430,644	73,125,581
Recreation Facilities	5,356,683	6,302,862
Transportation:		
Administrative Facilities	279,196	6,166,022
Highway Projects	252,334	7,444,843
Harbor Improvements	8,674	
Health and Social Services:		
Mental Health Facilities	1,922,821	2,524,505
Correctional Facilities	22,140,626	40,998,291
Building Commission: Housing State Departments and Agencies	4,118,856	3,879,039
Educational Communications Facilities	12,885	86,439
Historical Society, Historic Sites	764,996	1,456,969
Public Instruction, School for Deaf and Blind	2,099,546	298,987
Military Affairs, Armories and Military Facilities	4,125,370	1,553,773
Veterans Affairs:		
Wisconsin Veterans Homes	71,965	888,325
Self-Amortizing Mortgage Loans	15,265,669	41,656,296
Agriculture; State Fair - Self-Amortizing Facilities	100,267	144,321
Agriculture	73,251	1,338,229
Bonding Services	952,569	1,791,634
Daily Demand Note, Principal and Interest	10,825,997	3,330,671
Miscellaneous		6,193
Total Disbursements	178,630,927	247,193,544
ENDING BALANCE	$ 68,911,396	$ 213,726,505

EXHIBIT B-11
VETERANS MORTGAGE LOAN PROGRAM
BALANCE SHEET AS OF JUNE 30

	June 30, 1986	June 30, 1985
ASSETS		
Investments:		
Cash & Investment Pool Shares	$ 14,992,011	$ 32,317,673
Restricted Yield	71,643,111	74,493,111
Debt Service Account	70,129,652	84,549,834
Debt Service Reserve	36,643,587	37,008,587
	193,408,361	228,369,205
BOND PROCEEDS BALANCE	77,550,908	55,776,204
	270,959,269	284,145,409
Insurance Reserve Assets:		
Pool Shares	5,749,313	4,545,207
Real Estate	7,606,021	6,434,745
Land Contracts	3,630,596	4,575,946
Other Assets	86,405	138,716
	17,072,335	15,694,614
Mortgages	798,461,879	843,525,706
Other Receiveables	16,559,335	10,409,876
Due From Veterans Trust Fund		6,512,000
TOTAL ASSETS	1,103,052,818	1,160,287,605
LIABILITIES & FUND BALANCE		
Bonds Payable	986,235,000	1,020,185,000
Other Liabilities	5,396,799	23,560,589
TOTAL LIABILITIES	991,631,799	1,043,745,589
FUND BALANCE	111,421,019	116,542,016
TOTAL LIABILITIES & FUND BALANCE	$ 1,103,052,818	$ 1,160,287,605

The Wisconsin Department of Veterans Affairs Mortgage Loan Program was created by Chapter 208, Laws of 1973. It is a major housing program benefiting Wisconsin veterans. Since inception, the program has provided more than $1.3 billion for First Mortgage Loans. The funds are a result of the Issuance of State of Wisconsin General Obligation Bonds. The difference between the interest rate paid Bond Holders and the interest rate charged Veteran Mortgagors provides for the program's administrative costs, servicing lenders' fees and reserves. There is a statutory requirement that the program be fully self-supporting.

The financial statements presented show the results of all the transactions of the Veterans Mortgage Loan Repayment Fund and the transactions related to the Veterans Mortgage Loan Program from the Capital Improvement Fund and the Bond Security and Redemption Fund.

The records of the Department are kept in accordance with the state statutory basis of accounting with the exception of several material assets and liabilities listed in the Balance Sheet. They are:

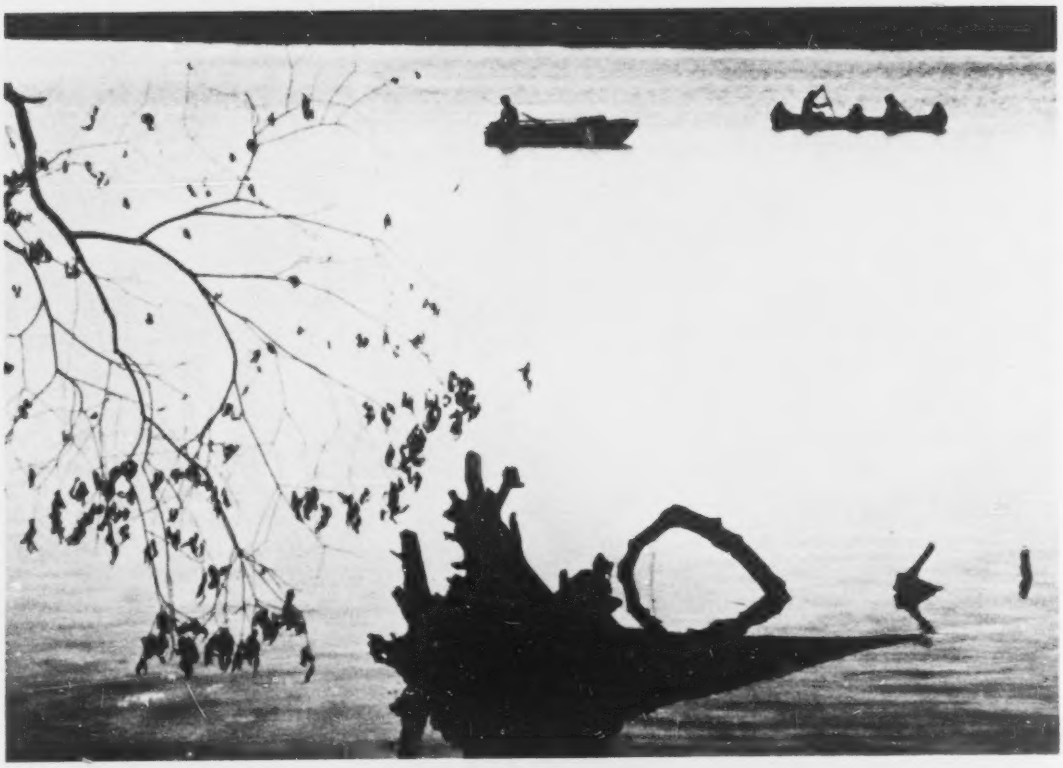
- Restricted Yield Investment Agreement valued at cost.
- Debt Service Account: Bonds valued at lower of cost or par.
- Debt Service Reserve: Treasury Notes at lower of cost or par.
- Real Estate, Land Contracts and Mortgages: valued at book value.
- Bonds payable valued at the unpaid principal balance of the Bonds issued on behalf of the Program.

Investment receipts (other than pool shares) are a result of a Bond Issue in May of 1985 that was used to refund State General Obligation Bonds issued for the Veterans Primary Mortgage Loan Program to provide for reserves to be used in anticipated temporary periods when cash flow from mortgage loans does not match the Debt Service payments needed for the bonds. Because the Investments were purchased late in fiscal year 1985, the statements for that year show accrued interest purchased as a negative income item for that year.

EXHIBIT B-11
VETERANS MORTGAGE LOAN PROGRAM
INCOME STATEMENT FOR PERIOD ENDING JUNE 30

	June 30, 1986	June 30, 1985
RECEIPTS		
Investments:		
Investment Pool Shares	$ 5,079,326	$ 6,688,247
Restricted Yield	8,114,984	
Debt Service Account	4,810,599	(1,270,248)
Debt Service Reserve	4,814,621	(1,250,929)
Retired Bonds	30	138,234
	22,189,530	4,305,304
Mortgage Interest	54,505,433	56,957,624
Rev. Bond Admin. Reim.	81,598	182,564
Net Insurance Accounts Receipts	1,747,448	119,805
Loan Funding Fee	3,458	
TOTAL RECEIPTS	78,527,467	61,565,297
EXPENDITURES		
Administration:		
Personal Services	1,059,889	918,519
Fringe Benefits	292,856	241,586
Materials and Supplies	207,023	206,466
Capital Outlay	30,400	40,200
County Veterans Service Officer Grant	79,500	
	1,669,748	1,406,771
Bond Interest	76,697,018	48,205,312
Costs of Issuance, Bonds	1,552,846	7,732,340
Accrued Interest on Bonds		300,794
TOTAL EXPENDITURES	79,919,612	57,645,217
NET RECEIPTS (EXPENDITURES)	(1,392,145)	3,920,081
BEGINNING FUND BALANCE	116,542,016	112,621,935
PRIOR PERIOD ADJUSTMENTS	(3,728,852)	
ENDING BALANCE	$ 111,421,019	$ 116,542,016

Statistical Section



"Wisconsin" means gathering of the waters. More than 14,000 glacial and man-made inland lakes provide opportunities for year-round recreational activities. Lakes such as this one near Madison are frequented in summer by canoers and other boaters who seek respite from their urban environments. Fishermen come in all seasons, hoping to dine on a catch of perch, crappies, bluegills, large-mouth or small-mouth bass. Thousands of lakes also yield muskies, walleyes and northern pike.

EXHIBIT C-1

GENERAL FUND CASH FLOW

Without corrective action, the General Fund would have experienced a substantial, but transitory, reduction in cash balances during the fiscal year. The temporary reduction arose from a mismatch between the timing of receipts and disbursements. The majority of payments were paid in the first half of the fiscal year. The preponderence of receipts were collected in the second half of the year.

Because of this mismatch, an operating note was again important to cash management in 1985-86. Without the operating note the General Fund's cash balance would have dropped from an opening balance of $340 million to a yearly low of $-300 million, a reduction of nearly $640 million. The General Fund did borrow from other operating funds before the operating note was issued. This was not again necessary after the note was issued. Figure 1 summarizes the year's cash balances.

The $350 million operating note, issued in September 1985, ensured timely payments to local governments and the state's suppliers. As illustrated in Figure 2, the note allowed the state to acquire sufficient funds to offset November's sizable cash outflows. The proceeds of the note and its timely repayment allowed the General Fund to more closely match receipts and payments. The operating note sinking fund payments were met as scheduled and the full amount of the note plus accrued interest was repaid by June 13, 1986.

The use of the operating note proved a cost-effective method of acquiring short-term funds. The use of the note saved the General Fund more than $7 million through increased investment earnings and reduced interfund borrowing.

Figure 1

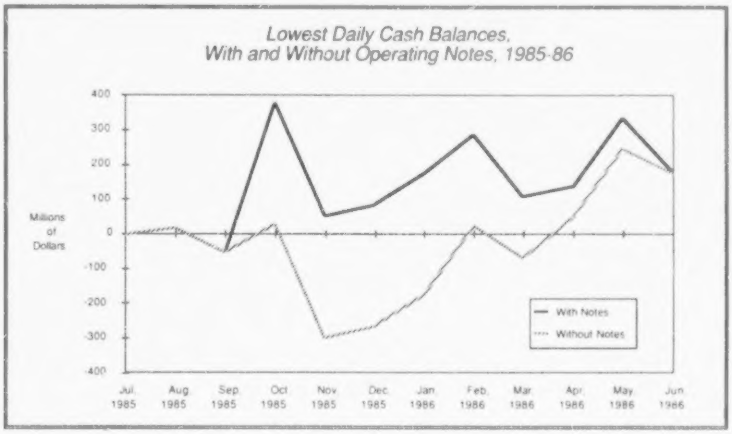

Lowest Daily Cash Balances, With and Without Operating Notes, 1985-86

Figure 2

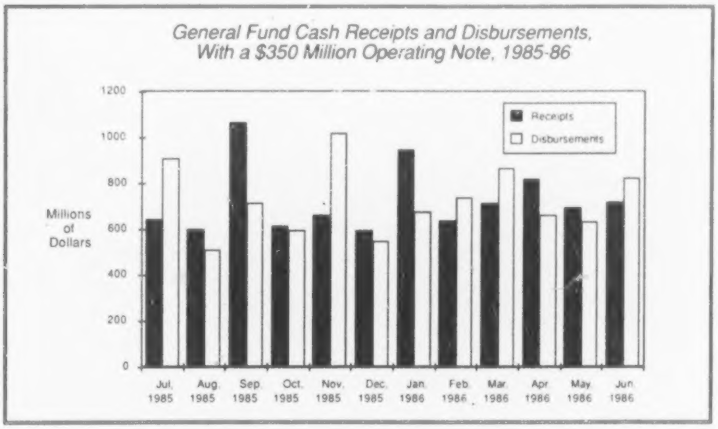

General Fund Cash Receipts and Disbursements, With a $350 Million Operating Note, 1985-86

EXHIBIT C-2

STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1985-86

(ROUNDED TO NEAREST DOLLAR)

COUNTY	ESTIMATED TOTAL POP. 01/01/85	WIS STATE PROPERTY TAX RELIEF	SHARED REVENUE PAYMENT	SCHOOL AID CREDIT	COUNTY TOTAL
Adams	14,659	$ 1,050,255	$ 963,749	$ 815,853	$ 2,829,857
Ashland	16,964	665,081	3,312,312	416,724	4,394,117
Barron	41,036	2,241,583	5,149,919	1,337,573	8,729,075
Bayfield	13,908	833,763	1,130,407	379,220	2,343,390
Brown	185,261	9,845,906	34,239,641	5,945,288	50,030,835
Buffalo	14,259	862,803	1,945,960	507,748	3,316,511
Burnett	12,967	865,481	931,530	388,541	2,185,552
Calumet	33,330	1,865,120	5,100,311	1,073,658	8,039,089
Chippewa	53,695	2,325,747	8,570,288	1,517,705	12,413,740
Clark	32,937	1,704,046	4,088,401	1,012,963	6,805,411
Columbia	43,675	2,479,126	5,636,128	1,794,710	9,909,964
Crawford	16,695	899,440	1,975,272	531,925	3,406,637
Dane	339,194	22,730,571	39,103,915	13,809,226	75,643,712
Dodge	76,688	4,440,832	10,224,368	2,672,786	17,337,986
Door	26,157	1,696,489	2,028,298	692,036	4,416,824
Douglas	42,673	2,086,061	8,321,219	1,120,747	11,528,027
Dunn	35,434	1,833,618	5,236,340	1,034,992	8,104,950
Eau Claire	83,743	3,942,447	15,337,880	2,407,697	21,688,024
Florence	4,287	279,221	213,234	185,425	677,879
Fond du Lac	90,134	4,677,514	13,631,035	2,804,113	21,112,663
Forest	9,373	359,585	776,483	307,947	1,444,015
Grant	52,298	2,839,235	6,848,570	1,754,713	11,442,518
Green	30,468	2,179,189	3,090,260	1,315,227	6,584,676
Green Lake	19,147	1,164,755	2,220,579	588,589	3,973,923
Iowa	20,192	1,646,859	2,252,586	945,090	4,844,535
Iron	6,456	409,251	781,461	170,296	1,361,009
Jackson	16,908	852,332	1,974,951	513,226	3,340,510
Jefferson	66,576	3,828,182	8,675,274	2,325,414	14,828,871
Juneau	21,916	1,189,214	2,826,137	717,025	4,732,377
Kenosha	121,158	6,872,049	22,012,845	3,799,010	32,683,904
Kewaunee	20,187	1,018,677	3,383,787	644,159	5,046,624
LaCrosse	96,632	4,851,517	12,174,632	3,079,998	20,106,147
Lafayette	17,427	1,438,453	1,633,757	910,180	3,982,391
Langlade	20,317	1,042,516	3,007,876	555,557	4,605,949
Lincoln	26,796	1,442,881	4,609,372	783,666	6,835,918
Manitowoc	83,128	3,948,792	16,120,992	2,336,563	22,406,346
Marathon	111,943	6,345,233	14,755,726	3,644,448	24,745,407
Marinette	40,102	2,305,921	5,317,708	1,456,222	9,079,851
Marquette	12,581	635,778	937,451	513,858	2,087,087
Menominee	3,846	76,104	484,027	47,305	607,436
Milwaukee	939,570	67,780,759	239,710,026	25,151,109	332,641,895
Monroe	36,184	1,494,255	5,078,421	927,092	7,499,768
Oconto	30,292	1,681,458	3,474,784	1,089,467	6,245,709
Oneida	32,630	2,051,292	2,573,857	777,732	5,402,881
Outagamie	134,099	6,488,934	22,213,607	4,330,761	33,033,301
Ozaukee	67,465	5,351,641	5,942,026	2,557,544	13,851,211
Pepin	7,509	493,251	1,015,986	250,695	1,759,933
Pierce	32,126	1,726,409	3,810,854	1,027,467	6,564,731
Polk	34,950	2,099,334	3,573,124	1,310,718	6,983,176
Portage	61,405	3,046,403	7,656,391	1,997,417	12,700,211

EXHIBIT C-2 (continued)

STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1985-86

(ROUNDED TO NEAREST DOLLAR)

COUNTY	ESTIMATED TOTAL POP. 01/01/85	WIS STATE PROPERTY TAX RELIEF	SHARED REVENUE PAYMENT	SCHOOL AID CREDIT	COUNTY TOTAL
Price	16,290	769,399	1,854,839	457,364	3,081,602
Racine	169,193	10,073,076	30,496,248	5,520,896	46,090,220
Richland	17,370	1,060,468	2,084,011	603,266	3,747,745
Rock	138,687	7,375,076	22,978,691	4,430,034	34,783,802
Rusk	15,613	803,477	2,140,736	467,574	3,411,787
St. Croix	46,549	2,809,673	4,892,682	1,824,206	9,526,561
Sauk	45,725	2,801,874	5,499,376	1,703,717	10,004,967
Sawyer	13,783	988,678	768,720	632,583	2,389,981
Shawano	36,784	1,917,202	3,957,223	1,229,140	7,103,566
Sheboygan	102,185	5,940,926	17,813,885	3,345,480	27,100,292
Taylor	19,540	867,308	2,269,773	518,669	3,655,750
Trempealeau	26,707	1,353,042	3,732,864	779,964	5,865,870
Vernon	26,343	1,502,056	3,041,882	885,339	5,429,276
Vilas	17,397	1,255,995	628,330	52,855	1,937,180
Walworth	72,203	5,236,171	6,477,131	2,321,891	14,035,193
Washburn	14,154	821,991	1,224,369	534,472	2,580,831
Washington	87,249	5,489,564	9,159,696	3,487,379	18,136,640
Waukesha	285,904	20,163,945	21,999,312	10,605,608	52,766,866
Waupaca	44,743	2,199,706	5,459,336	1,442,502	9,101,545
Waushara	19,631	1,292,310	1,423,078	873,485	3,588,873
Winnebago	136,132	6,990,208	22,762,682	4,737,147	34,490,036
Wood	75,462	3,938,511	12,651,154	2,268,985	18,858,650
Subtotal		289,636,019	759,389,778	154,999,984	1,204,025,780
Adjustments (A)			(120,290)		(120,290)
Adjustments (B)			90,513		90,513
Total Apportionments		$289,636,019	$759,360,001	$ 154,999,984	$1,203,996,003
Homestead Tax Credit					102,662,679
Farm Property Tax Credit					34,557,514
Cigarette Tax Refunds					2,700,558
GRAND TOTAL					$1,343,916,754

(A) Local share of revenue credited to 1984-85; paid in 1985-86 and included in detail by county.

(B) Local share of revenue credited to 1985-86; not paid to localities until 1986-87 and not included in detail by county.

EXHIBIT C-3
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1985-86	1984-85	1985-86	1984-85
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Prelim. Mapping; Agricultural Land Preservation	$ 18,504	$ 39,603		
Soil & Water Conservation Project Aids	711,986	710,859		
Erosion Control Program	318,631	84,541		
TOTAL - Department of Agriculture, Trade & Consumer Protection	1,049,121	835,004		
DEPARTMENT OF DEVELOPMENT				
Planning Aids	82,857	114,710		
Federal Aid - Local Assistance			$ 23,432,577	$ 24,677,379
Preliminary Mapping - Agricultural Land Preservation		10,200		
TOTAL - Department of Development	82,857	124,910	23,432,577	24,677,379
INSURANCE, COMMISSIONER OF				
Operations & Benefits	5,938,414	1,911,639		
TOTAL - Insurance, Commissioner of	5,938,414	1,911,639		
TOTAL - COMMERCE	7,070,392	2,871,552	24,432,577	24,677,379
EDUCATION				
DEPARTMENT OF PUBLIC INSTRUCTION				
Aid to Public Library Systems	7,100,600	6,095,000		
Human Growth & Development Grants	92,749			
Federal Funds - Local Assistance			1,454.869	2,185,149
General Equalization Aids	934,434,234	990,774,560		
Supplemental State Aid	14,062,771	11,733,318		
Aids for Handicapped Education	152,181,000	144,828,512		
Bilingual-Bicultural Educational Aids	3,819,280	3,244,300		
Tuition Payments	3,591,025	2,187,507		
Aids for School Lunch & Elderly Nutrition	4,329,425	4,334,582		
Pupil Transportation Aids	17,485,189	17,785,611		
Cooperative Education Service Agencies Aids	907,200	907,200		
Agency School Committees Aids		77,153		
Vocational Education Instruction Occup. Comp.	17,781	28,459		
Teaching Incentive Program	487,901			
Aid for Suicide Prevention	35,969			
Aid - Alcohol/Other Drug Abuse	239,358	494,576		
Funds from State Agency (FED) Local Aids	7,562,965	8,671,399		
Funds from State Agency (GPR) Local Aids	67,052	138,038		
Federal Aids - Local Aid			114,457,592	120,921,284

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1985-86	1984-85	1985-86	1984-85
Driver Education - Local Assistance	$ 2,287,836	$ 2,414,807		
School Library Aids	9,749,465	8,152,680		
TOTAL - Department of Public Instruction	1,158,451,800	1,201,867,702	$115,912,460	$123,106,434
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Displaced Homemakers - Organizations	155,202	138,988		
Voc. Ed. Instruction Occup. Comp. Prog.	73,611	6,230		
State Aid - Voc., Tech. & Adult Education	73,793,700	69,236,600		
Displaced Homemakers Program	289,160	310,399		
Incentive Grants	620,746			
Aid for Spec. Coll. Trans. Program	856,200			
Interagency Project - Local Assistance	2,181,711	2,351,523		
Federal Aid-Local Assistance - Adult Basic Education			1,800,677	1,837,959
Federal Aid-Local Assistance - Voc. Educ. Act.			11,698,445	12,349,485
Driver Education - Local Assistance	179,864	110,584		
Chauffeur Training Grant	180,100			
TOTAL - Board of Vocational, Technical & Adult Education	78,330,295	72,154,323	13,499,122	14,187,444
TOTAL - EDUCATION	1,236,782,095	1,274,022,025	129,411,583	137,293,877
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Environ. Aids - Inland Lake Renewal	10,749	22,104		
Environ. Aids - Septic Tank	4,220,824	2,502,573		
Environ. Aids - Household Haz. Waste	33,750			
Recreation Aids - Local Park & Public Access to Waters		138,581		
Environ. Aids - Pt. Source Pollution Abatement	100,709	163,782		
Debt Service - Recreational Boat Bonds	158,420	165,243		
Recreation Aids - Fish, Wildlife & Forestry	21,796	1,659		
Environmental Aids - Waste Reduction & Recycling	31,250	187,500		
Environmental Aids - Prior to Bond & Sm. Pr.	21,975	49,678		
Environmental Aids - Non-Point Source Grants	2,109,836	1,548,238		
Enforcement Aids - Flood Plain Mapping	86,078	1,799		
Debt Service - Principal Repayment & Interest	59,623,637	52,684,842		
Aids in Lieu of Taxes	599,231	529,902		
Environ. Aids - Municipal Well Replacement	7,304			
Debt Service - Combined Sewer/Pollution	3,477,644	615,116		
Environmental Plan Aids - Solid Waste Management	591,935	436,130		
Environmental Aids - On Land Dredge Disp.	3,370			
Resource Aids - National Forest Income Aid			620,479	1,266,452
Resource Aids - Pay in Lieu of Taxes			554,541	
Environmental Aids - Federal Funds			930,537	1,939,352

EXHIBIT

STATE AND FEDERAL L

	198
Environmental Aids - Inland Lake Renewal Fed. Funds	
Recreational Aids - Fish, Wildlife Forest Aid	$
Resource Aids - County Forest & Forest Crop	1,
Resource Aids - County Conservation Aids	
Enforcement Aids - Boating Enforcement	
Recreation Aids - Badger Fund	
Recreation Aids - Snowmobile Trail	
Enforcement Aids - Snowmobiling Enf.	
Recreation Aids - Motorcycle Rec. Aids	
Aids in Lieu of Taxes	
Enforcement Aids - Boating Enforcement	
Resource Aids - Local Park/Forest Road	
Wildlife Damage - Claim	
Recreation & Resource Aids - Federal Funds	
Recreation Aids - Snowmobile Trails	1,
Recreation Aids - Rec. Boating Facil.	
Aids - Municipal Wastewater	
Recreation Aids - Boat Facilities	
TOTAL - Department of Natural Resources	76,
DEPARTMENT OF TRANSPORTATION	
Transportation Aids - State Funds	164,
Connecting Highway Aids - State Funds	7,
Flood Damage Aids - State Funds	
Lift Bridge Aids - State Funds	1,
Transit Oper. Aids - State Funds	36,
Milwaukee/Urban Rail Sys. Study - State Funds	
Elderly & Handicapped Cty. Aids - State Funds	3,
Air Passenger Svc. - Assist. Aids	
Transit Aid - Supplemental State Funds	
Transit Aids - Local Funds	
Transit Aids - Federal Funds	
Highway Safety - Local Assistance - Federal Funds	
Harbor Assistance Aids - State Funds	
TOTAL - Department of Transportation	214,
TOTAL - ENVIRONMENTAL RESOURCES	290,

3 (continued)
AL ASSISTANCE PAYMENTS

State Aids		Federal Aids	
86	1984-85	1985-86	1984-85
		$ 49,165	$ 26,953
4,958	$ 124,109		
9,203	1,639,649		
6,508	111,901		
0,000	300,000		
	612		
5,933	405,000		
5,772	109,408		
1,086	5,797		
0,319	614,241		
5,800			
	53,170		
1,922	316,580		
		818,772	1,648,728
7,201	1,066,127		
1,646			
	126,540		
	30,262		
8,854	63,950,542	2,973,494	4,881,485
9,965	155,826,086		
2,949	7,494,599		
3,647	332,074		
3,155	1,605,435		
8,679	34,626,794		
9,406	36,151		
5,700	3,303,800		
0,000			
	3,159,815		
518			
		2,457,733	1,445,107
		1,353,572	1,446,637
	969,400		
4,018	207,354,154	3,811,305	2,891,744
2,873	271,304,697	6,784,799	7,773,229

EXHIBIT C-

STATE AND FEDERAL LOC

	1985-
HUMAN RELATIONS AND RESOURCES	
COUNCIL ON CRIMINAL JUSTICE	
Plan. & Admin. - Local Assistance	
Federal Aid - Plan & Adm. - Local Assistance	
Federal Aid - Crim. Justice Imp. - Local Assist.	
TOTAL - Council on Criminal Justice	
DEPARTMENT OF HEALTH & SOCIAL SERVICES	
Reimbursement to Local Units	$ 19
Community Social & Mental Hygiene Odd CY	108,47
Community Social & Mental Hygiene - Even CY	91,44
Income Maintenance Admin.	18,30
Programs Senior Citizens - Odd CY	4,24
Programs Senior Citizens - Even CY	1,56
Emergency Assistance Program	1,30
Community Youth & Family Aid - Odd CY	14,91
Community Youth & Family Aid - Even CY	15,86
Aids - Interest County Construction Loans	2
Indian Aids	13
Collection Remittances - Local Units Government	21
Services for Drivers - Local Assistance	3,27
Child Welfare Aids to Local Communities	
Weatherization - Federal Aid to Local Communities	
Foster Care Community Aids	
Income Maintenance - County Administration	
Foster Care Youth Aids Supplement	
Child Welfare Youth Aids Supplement	
Community Options Program - Even CY	9,70
Relief to Needy Indians - Adm.	57
General Relief Aids	8,98
Child Support County Admin.	
Alcohol, Drug, Mental Health - Local Assistance	
Social Service Block - Local Assistance	
TOTAL - Department of Health & Social Services	279,23
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS	
Aids - Private Sewage System Programs	24
Fire Dues Distribution	5,44
Federal Aid - Employment & Training Local	
Employment & Training Program	
TOTAL - Dept. of Industry, Labor & Human Relations	5,68

(continued)

L ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
		1984-85	1985-86	1984-85
		$ 1,427		
				$ 1,427
			$ 235,580	98,012
		1,427	235,580	99,439
	784	194,715		
	775	91,426,497		
	973	100,730,760		
	538	15,900,238		
	428	1,499,919		
	301	4,163,674		
	008	92,725		
	922	15,246,988		
	136	14,782,850		
	965	83,288		
	903	47,637		
	701	247,031		
	710	3,060,851		
			3,468,300	3,262,879
			1,302,986	1,523,345
			9,146,451	9,344,897
			23,903,270	19,803,865
			1,349,200	1,349,200
			804,808	800,000
	888			
	117	657,051		
	964	6,759,814		
			(10,008)	10,108
			4,598,463	4,097,099
			49,665,142	53,182,741
	113	254,894,040	94,228,610	93,374,134
	560	317,880		
	107	4,431,436		
			15,108,849	
		265,795		
	667	5,015,111	15,108,849	

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1985-86	1984-85	1985-86	1984-85
DEPARTMENT OF JUSTICE				
Aid to Counties for Law Enforcement	$ 22,500	$ 52,500		
Aid to Co. - Tribal Law Enforcement	40,000	40,000		
Law Enforcement Training Fund - Local Assistance	2,286,000	2,549,416		
Federal Aid - Flood Control			$ 29,821	$ 26,547
Reimbursement for Victim & Witness Services	798,759	530,000		
Crime Victim/Witness Assistance	432,000	432,179		
TOTAL - Department of Justice	3,579,259	3,604,094	29,821	26,547
DEPARTMENT OF VETERANS AFFAIRS				
County Grants	159,000	162,000		
TOTAL - Department of Veterans Affairs	159,000	162,000		
TOTAL - HUMAN RELATIONS AND RESOURCES	288,659,038	263,676,672	109,602,861	93,500,120
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Federal Aid - Local Assistance			1,193,468	1,754,496
TOTAL - Department of Administration			1,193,468	1,754,496
ELECTIONS BOARD				
Recount Fees		2,405		
TOTAL - Elections Board		2,405		
PUBLIC DEFENDER BOARD				
Indigency Determinations	5,204	15,562		
TOTAL - Public Defender Board	5,204	15,562		
DEPARTMENT OF REVENUE				
Investment & Local Impact Fund	459,524	501,729		
TOTAL - Department of Revenue	459,524	501,729		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	464,728	519,696	1,193,468	1,754,496
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Shared Revenue Account	759,389,778	714,574,960		
1984 Minimum Guarantee		8,599,997		
Corr. of Shared Revenue Payments		5,638		
Wisconsin Property Tax Relief	289,636,019	280,999,994		
School Aid Credit	154,999,984			
TOTAL - Shared Taxes, Revenue & Tax Relief	1,204,025,781	1,004,180,589		

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1985-86	1984-85	1985-86	1984-85
MISCELLANEOUS APPROPRIATIONS				
Payments for Municipal Services	$ 10,000,000	$ 8,100,000		
County Assessment Aid	590,187	591,703		
Terminal Tax Distribution	1,012,881	850,187		
TOTAL - Miscellaneous Appropriations	11,603,067	9,541,890		
TOTAL - GENERAL APPROPRIATIONS	1,215,628,848	1,013,722,480		
GENERAL APPROPRIATIONS				
DEPARTMENT OF NATURAL RESOURCES				
Environmental Aids - Point Source Aids	61,444,620	64,999,010		
TOTAL - GENERAL APPROPRIATIONS	61,444,620	64,999,010		
GRAND TOTAL	$3,100,932,594	$2,891,116,131	$270,425,287	$264,999,102

EXHIBIT C-4
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1985-86	1984-85	1985-86	1984-85
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Animal Disease Indemnities	$ 12,335	$ 16,376		
Aid Wisconsin Livestock Breeders Association	28,000	28,000		
Aids County & District Fairs	364,299	368,497		
Prem. Aids - World Dairy Expo Inc.	55,000	50,000		
Farmers Fund Grants	776,944			
Emergency Loan Processing		218,872		
TOTAL - Department of Agriculture, Trade & Consumer Protection	1,236,578	681,745		
DEPARTMENT OF DEVELOPMENT				
Labor Training Grants		561,817		
Technology Development Grants		816,490		
Aid to Forward Wisconsin Inc.	500,000	500,000		
Emp. Ownership Assistance Loans	40,000			
Housing Loans - Aids to Organizations	9,000	40,000		
Federal Aid - Individuals & Organizations			$ 154,371	$ 558,865
Labor Training Grants	331,668			
Technology Dev. Grant	1,418,919			
TOTAL - Department of Development	2,299,587	1,918,307	154,371	558,865
INSURANCE, COMMISSIONER OF				
Patients Compensation Claims	10,387,343	13,389,050		
Life Insurance Claims	1,374,295	1,357,396		
Premium Reduction Subsidy	152,183			
TOTAL - Insurance, Commissioner of	11,913,821	14,746,446		
TOTAL - COMMERCE	15,449,987	17,346,498	154,371	558,865
EDUCATION				
ARTS BOARD				
State Aids for the Arts	596,500	713,828		
Challenge Grant Program	227,139			
Fed. Grants - Aids to Individuals & Organizations			329,990	557,032
TOTAL - Arts Board	823,639	713,828	329,990	557,032
HIGHER EDUCATIONAL AIDS BOARD				
Tuition Grants	11,454,479	10,763,808		
Loan Forgiveness - Critical Manpower	24,850	34,721		
Dental Education Contract	1,258,013	1,543,696		
Indian Student Assistance	991,865	946,474		
Wisconsin Higher Education Grants	13,772,882	9,430,381		
Federal Aid to Individuals & Organizations			1,581,294	1,583,871

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1985-86	1984-85	1985-86	1984-85
Federal Aids, Grants				$ 1,863,942
Student Loan Interest	$ 197,187	$ 39,700		
Federal Interest Payments			$ 34,059	
TOTAL - Higher Educational Aids Board	27,699,275	22,758,773	1,615,353	3,447,813
HISTORICAL SOCIETY				
Fed. Funds - Aids to Individuals & Organizations				282,351
TOTAL - Historical Society				282,351
MEDICAL COLLEGE OF WISCONSIN				
General Program Operations	4,465,917	4,617,791		
Family Medicine & Practice	1,144,600	1,040,800		
TOTAL - Medical College of Wisconsin	5,610,517	5,658,591		
DEPARTMENT OF PUBLIC INSTRUCTION				
Special Olympics	75,000	75,000		
Aid - Handicapped Individuals	39,622	32,017		
Minority Group Pupil Scholarships	237,507			
Funds from Other State Agencies - Aid	1,078,591	1,686,053		
Service for Drivers - Aids	91,385			
Fed. Funds - Aids to Individuals & Organizations			10,214,240	80,312
Youth Initiatives Program	500,000			
Alt. Sch. - American Indian Lang/Cult. Ed.	33,880	41,140		
TOTAL - Department of Public Instruction	2,055,985	1,834,210	10,214,240	80,312
UNIVERSITY OF WISCONSIN SYSTEM				
Student Aid	668,361	3,061,555		
Advanced Opportunity Program	2,560,613			
Gifts - Student Loans	1,409,881	1,173,761		
Federal Aid - Work Study			7,751,652	7,972,491
Federal Aid - Education Opportunity Grant			8,192,918	7,872,853
Federal Aid - Student Loans			15,689,281	15,856,457
Pell Grants			44,113,511	36,615,024
Nursing Undergrad Loans			291,462	262,823
Nursing Grad Loans			6,435	7,717
TOTAL - University of Wisconsin System	4,638,856	4,235,317	76,045,258	68,587,364
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Gifts & Grants	21,250	25,000		
TOTAL - Bd. of Vocational, Technical & Adult Education	21,250	25,000		
TOTAL - EDUCATION	40,849,523	35,225,725	88,204,841	72,954,873

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1985-86	1984-85	1985-86	1984-85
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Comp. Well Contamination - Payment	$ 247,075			
Environ. Plan Aids - Local Water Quality	132,296			
Res. Aids - Canadian Agency Migratory Waterfowl	92,284	$ 93,347		
TOTAL - Department of Natural Resources	471,655	93,347		
DEPARTMENT OF TRANSPORTATION				
Elderly & Handicapped Aids - State Funds	460,879	33,039		
Elderly & Handicapped Aids - Local Funds	315,870	30,320		
Elderly & Handicapped Aids - Federal Funds			$ 802,601	$ 88,242
Harbor Assistance Grants	228,552			
Railroad Crossing Protection Assistance	2,198,189	2,141,270		
Railroad Crossing Repairs Assistance	134,736	22,855		
TOTAL - Department of Transportation	3,338,225	2,227,484	802,601	88,242
TOTAL - ENVIRONMENTAL RESOURCES	3,809,881	2,320,831	802,601	88,242
HUMAN RELATIONS AND RESOURCES				
CRIMINAL JUSTICE, COUNCIL ON				
Federal Aid - Criminal Justice Imp-Aid-Org			212,756	205,082
TOTAL - Criminal Justice, Council on			212,756	205,082
CHILD ABUSE & NEGLECT PREV. BD.				
Grants to Organizations	335,377	131,736		
TOTAL - Child Abuse & Neglect Prev. Bd.	335,377	131,736		
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
Medical Assistance - Program Benefit	436,304,256	431,938,073		
Disease Aids	1,795,790	2,374,548		
Nursing Home Appeals Mechanism	826,807	1,189,980		
Supp. Food Program - Women, Inf. & Child.	944,492			
Supp. Food Program - WIC-ADC	47,400			
Pregnancy Counseling	86,688			
Family Planning	1,203,166	946,834		
Special Dietary Supplement	162,934	19,090		
Fed Aid NH Appeals Mech.			1,120,455	1,569,073
Federal Aids - WIC Aids			22,831,100	22,618,325
Federal Aid - Project Aids Y-ST FD			665,922	188,678
Federal Aid - Medical Assistance			593,511,180	569,179,950
Preventive Health Grant - Aids/LOC			1,031,044	1,074,754
Mental/Child Health - Aid & LOC			6,239,975	7,412,745
Purchased Services for Offenders	810.791	872,360		

EXHIBIT C-4
STATE AND FEDERAL AIDS TO IN

Special Living Arrangements
Foster Care
Telecommunication Aid - Hearing Impaired
Alzheimers Disease Training & Info
Income Maintenance Payments
Other Public Assistance Aids
State Supplemental Federal SSI Program
State Supplemental - Comm. Serv. Bk. Grant
Domestic Abuse Assessment
Child Support Collections
Federal Aid - Project Aids
Weatherization - Supp. Federal Aids
Refugee Assistance to Individuals
Federal Aid, Inc. Maint. Pay & Co. Adm.
Federal Program Aids
Federal Aid - State Foster Care & Adoption
State Adoption Center
Shelter for Homeless Indiv. & Fam.
Youth Diversion Program
Inter/Tra Agency Aids
St. Foster Care & Adoption Serv.
Domestic Abuse Grants
Relief to Needy Indians - Aids
Independent Liv. Ctr. Grant
Work Incentive Demo Program - Aids
Disability Determinations Aids
Aging Program Aids
Work Incentive Demonstration Program - Aids
Energy Assistance Block - Aids
Community Services Block - Aids
Displaced Homemakers
Social Service Block - Project
Enterprises for the Blind
Purchased Services for Clients
Federal Aid/Purchase Service Clients
Federal Project Aids
Inter/Tra Agency Aids

TOTAL - Department of Health & Social Services

DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS
Law Enf., Corr. Officers, Fire Fighters, etc.
Service Work Incentive Demonstration Program
Federal Aid - Empl. & Training Aids
Work Injury Supplemental Benefits
Employment Security - Work Incentive

continued)

VIDUALS AND ORGANIZATIONS

State Aids		Federal Aids	
1985-86	1984-85	1985-86	1984-85
$ 1,858,051	$ 1,703,770		
2,346,184	2,041,507		
117,917	63,478		
60,000			
231,483,157	219,160,787		
886,707	674,539		
78,215,000	68,162,049		
300,000			
20,500			
35,347,054	14,627,783		
		$ 1,009,739	$ 847,212
		5,285,726	5,753,322
		3,117,583	2,616,024
		333,105,618	304,281,497
			259,508
		1,248,176	994,124
6,297			
436,946			
93,000			
1,552,188			
2,344,411	2,133,386		
1,733,511	1,490,646		
5,999,895	5,410,351		
211,610			
493,215	488,851		
		5,523,517	3,837,358
		17,309,764	20,903,122
		4,410,020	7,957,298
		66,015,601	82,031,658
		3,976,265	4,053,040
		153,401	143,982
		1,228,134	618,442
544,478			
3,612,487	3,760,235		
		13,277,760	10,533,264
		364,348	436,737
44,735			
809,889,667	757,058,266	1,081,425,328	1,047,310,114
49,050	130,450		
3,685,555	3,146,524		
		35,437,419	
1,507,593	1,608,259		
			460,496

EXHIBIT C-

STATE AND FEDERAL AIDS TO IN

JTPA - State Educ. Program/Federal Aid
JTPA - Old Workers Program/Federal Aid
JTPA - Perform Incentive - Federal Aid
JTPA - Serv. Delivery/Federal Aid
Employment & Training/Federal Aid
JTPA - Summer Youth Program/Aid
JTPA - Dislocated Workers - Federal Aid
Federal Aid - Educ. Targeting

TOTAL - Dept. of Industry, Labor & Human Relations

DEPARTMENT OF JUSTICE
Awards for Victims of Crimes
Federal Aid - Victim Comp.

TOTAL - Department of Justice

DEPARTMENT OF MILITARY AFFAIRS
Tuition Grants

TOTAL - Department of Military Affairs

DEPARTMENT OF VETERANS AFFAIRS
Vietnam Veterans Education Grants
Veterans Aids & Treatment
Grants to Vets Organizations
Payments to Vets Organizations for Claim
Home for Needy Veterans

TOTAL - Department of Veterans Affairs

WISCONSIN HOUSING AND ECONOMIC DEVELOPMENT AUTHORITY
Agriculture Production Loan Fund
Agriculture Production Loan Interest Reduction
Deferred Payment Loan Fund

TOTAL - Wisconsin Housing and Economic Development Authority

TOTAL - HUMAN RELATIONS AND RESOURCES

GENERAL EXECUTIVE FUNCTIONS
DEPARTMENT OF ADMINISTRATION
Energy Development & Demonstration Fund
Renewable Energy Res. Incentive
Cooperative Dev. Council Assistance
Disaster Recovery Aid

(continued)

IVIDUALS AND ORGANIZATIONS

State Aids		Federal Aids	
1985-86	1984-85	1985-86	1984-85
			$ 45,611
			582,669
			955,261
			33,114,581
			26,491
			16,123,904
			2,321,283
			553,121
$ 5,242,198	$ 4,885,233	$ 35,437,419	54,183,416
929,843	930,313		
		4,770	
929,843	930,313	4,770	
26,555	100,435		
26,555	100,435		
161,250	227,682		
1,537,894	2,445,493		
267,200	267,173		
44,730	42,445		
5,000	5,000		
2,016,075	2,987,793		
	10,000,000		
	1,000,000		
2,500,000			
2,500,000	11,000,000		
820,939,714	777,093,775	1,117,080,273	1,101,698,611
23,873	57,015		
1,137,824	746,337		
105,000			
261,311			

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1985-86	1984-85	1985-86	1984-85
Civil Air Patrol Aids	$ 20,000			
Federal Aid - Individuals and Organizations			$ (42,419)	$ 90,664
TOTAL - Department of Administration	1,548,008	$ 803,352	(42,419)	90,664
ELECTIONS BOARD				
Wisconsin Election Campaign Fund		1,033,028		
TOTAL - Elections Board		1,033,028		
DEPARTMENT OF EMPLOYE TRUST FUNDS				
Annuity Supplements	11,549,481	12,433,357		
TOTAL - Department of Employe Trust Funds	11,549,481	12,433,357		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	13,097,489	14,269,736	(42,419)	90,664
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Homestead Tax Credit	102,662,679	127,135,290		
Farm Property Tax Credit	34,557,514	28,142,336		
Cigarette Tax Refunds	2,700,558	3,141,158		
TOTAL - Shared Taxes, Revenue & Tax Relief	139,920,751	158,418,784		
MISCELLANEOUS APPROPRIATIONS				
Election Campaign Payments	430,351	468,427		
General Fund Loan	2,500,000			
TOTAL - Miscellaneous Appropriations	2,930,351	468,427		
TOTAL - GENERAL APPROPRIATIONS	142,851,102	158,887,211		
GENERAL APPROPRIATIONS				
PUBLIC DEBT				
Veterans Loans - Operations	244,095	453,278		
TOTAL - GENERAL APPROPRIATIONS	244,095	453,278		
GRAND TOTAL	$ 1,037,241,791	$ 1,005,597,054	$ 1,206,199,665	$ 1,175,391,253

EXHIBIT C-5

DEBT SERVICE MATURITY SCHEDULE: AMOUNT DUE ANNUALLY ON GENERAL OBLIGATION BONDS AND NOTES ISSUED TO JUNE 30, 1986

Fiscal Year	Principal (A)	Interest (A)	Total Debt Service (A)
1986-87	$ 227,820,000.00 (B)	$ 151,839,193.90 (C)	$ 379,659,193.90
1987-88	159,875,000.00	142,541,622.54	302,416,622.54
1988-89	149,130,000.00	132,733,790.00	281,863,790.00
1989-90	149,000,000.00	122,974,206.24	271,974,206.24
1990-91	139,335,000.00	113,653,474.07	252,988,474.07
1991-92	122,710,000.00	104,899,653.38	227,609,653.38
1992-93	108,850,000.00	96,815,300.55	205,665,300.55
1993-94	96,480,000.00	89,566,849.51	186,046,849.51
1994-95	90,270,000.00	82,822,333.75	173,092,333.75
1995-96	88,525,000.00	76,215,605.02	164,740,605.02
1996-97	87,675,000.01	69,671,891.21	157,346,891.22
1997-98	84,734,999.70	62,897,007.52	147,632,007.22
1998-99	85,550,000.01	56,222,032.50	141,772,032.51
1999-2000	84,875,000.00	49,409,231.23	134,284,231.23
2000-01	83,084,999.98	42,604,059.98	125,689,059.96
2001-02	74,910,000.00	35,815,802.47	110,725,802.47
2002-03	67,835,000.00	29,828,407.50	97,663,407.50
2003-04	53,535,000.00	24,447,307.50	77,982,307.50
2004-05	43,915,000.00	19,840,265.00	63,755,265.00
2005-06	37,375,000.30	15,908,312.50	53,283,312.80
2006-07	31,840,000.00	12,588,075.00	44,428,075.00
2007-08	26,900,000.00	9,773,742.50	36,673,742.50
2008-09	23,530,000.00	7,356,105.00	30,886,105.00
2009-10	16,305,000.00	5,231,385.00	21,536,385.00
2010-11	11,655,000.00	3,804,275.00	15,459,275.00
2011-12	9,730,000.00	2,771,220.00	12,501,220.00
2012-13	9,985,000.00	1,918,320.00	11,903,320.00
2013-14	8,395,000.00	1,042,282.50	9,437,282.50
2014-15	2,400,000.00	325,050.00	2,725,050.00
2015-16	1,365,000.00	112,350.00	1,477,350.00
TOTALS	$2,177,590,000.00	$1,565,629,151.37	$3,743,219,151.37

(A) Does not reflect the partial call of $38,155,000 1985 Series B on July 7, 1986 or the sale of $247,800,000 1986 Series B delivered July 9, 1986.

(B) Included in the amount is $67,900,000 principal amount Daily Demand Notes, 1984 First Series, which were redeemed in full on July 15, 1986.

(C) Included in the amount is $206,583.44 of interest paid on July 15, 1986 in conjunction with the call of Daily Demand Notes described in Footnote B.

EXHIBIT C-6

ANNUAL DEBT LIMIT COMPARED TO ACTUAL BORROWING 1976 TO 1985

Calendar Year	Annual Debt Limitation *	Actual Borrowing**	Borrowing As A Percentage Of Limitation
1976	$492,402,362	$317,500,000	64.5
1977	551,479,110	241,000,000	43.7
1978	631,048,783	289,800,000	45.9
1979	725,419,578	261,600,000	36.1
1980	813,603,524	123,500,000	15.2
1981	846,556,650	175,035,000	20.7
1982	886,193,406	250,000,000	28.2
1983	898,135,379	210,300,000	23.4
1984	915,457,101	235,600,000	25.7
1985	922,661,155	440,955,000	47.8

Sources: * **Wisconsin Legislative Audit Bureau.**
** **Wisconsin Department of Administration.**

EXHIBIT C-7

STATE ASSESSMENT (FULL MARKET VALUE) OF TAXABLE PROPERTY 1977 TO 1986

Calendar Year	Value Of Taxable Property	Rate Of Increase (%)
1977	$ 73,530,548,014	
1978	84,139,837,774	14.4
1979	96,722,610,405	15.0
1980	108,480,469,889	12.2
1981	112,874,220,070	4.1
1982	118,159,120,779	4.7
1983	119,751,383,830	1.4
1984	122,060,946,775	1.9
1985	123,021,487,280	0.8
1986	120,574,776,770	− 2.0

Source: Wisconsin Department of Revenue.

EXHIBIT C-8

COMPARISON OF OUTSTANDING INDEBTEDNESS TO ASSESSED VALUATION OF PROPERTY

1976 TO 1985

Calendar Year	Value Of Taxable Property	Outstanding Indebtedness*	Debt As Percentage Of Assessed Value
1976	$ 65,653,648,256	$ 1,315,674,000	2.00
1977	73,530,548,014	1,528,978,272	2.08
1978	84,139,837,774	1,713,841,295	2.04
1979	96,722,610,405	1,916,140,888	1.98
1980	108,480,469,889	1,916,176,740	1.77
1981	112,874,220,070	1,950,028,410	1.73
1982	118,159,120,779	2,027,293,532	1.72
1983	119,751,383,830	2,072,493,851	1.73
1984	122,060,946,775	2,153,152,215	1.76
1985	123,021,487,280	2,410,628,460	1.96

* Including obligations of nonstock, nonprofit building corporations.

Sources: Wisconsin Department of Revenue.
Wisconsin Legislative Audit Bureau.

EXHIBIT C-9

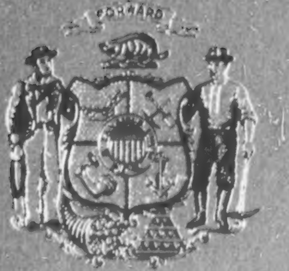
PER CAPITA STATE GENERAL OBLIGATION DEBT

1976 TO 1985

Year Ending Dec. 31	Outstanding Indebtedness*	Debt Per Capita	Debt Per Capita as % of Per Capita Income
1976	$ 1,315,674,000	$ 286.27	4.63
1977	1,528,978,272	330.45	4.80
1978	1,713,841,295	368.89	4.78
1979	1,916,140,888	409.17	4.70
1980	1,916,176,740	407.18	4.35
1981	1,950,028,410	411.83	3.83
1982	2,027,293,532	427.25	3.97
1983	2,072,493,851	436.68	3.89
1984	2,153,152,215	452.15	3.65
1985	2,410,628,460	504.84	3.92

* Includes obligations of nonstock, nonprofit building corporations.

Sources: Wisconsin Legislative Audit Bureau.
Wisconsin Department of Administration.


FORWARD

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APPENDIX
ANNUAL
FISCAL
REPORT
1986

Detail of State Government Operations

Exhibit A. Summary of Operations by Function

This exhibit appears in the Annual Fiscal Report as Exhibit B-3.

Schedules A-1—A-8. Summaries of Operations by Individual Functional Areas

Notes to Appendix

- In Exhibit A the closing balance of the prior year does not agree with the opening balance of the following year due primarily to statutory disposition of balances.

- Note A - Unexpended appropriations from Segregated Funds lapse to such funds and accordingly are shown in the Balance Continuing Column. This primarily affects certain appropriations of the Transportation Fund and Groundwater Fund where the fund balances are accounted for within Schedule A-3, Environmental Resources, but from which several appropriations are made to agencies classified within other functional areas. Appropriation balances which were lapsed in Fiscal Year 1984-85 which were not forwarded to appropriations within the same functional area are described as follows:

Schedule A-1, Commerce	
Department of Agriculture - Auto Repair Regulation	$31,464
Schedule A-2, Education	
Department of Public Instruction - Driver Education	138,793
University of Wisconsin - Driver Education	15
Department of Vocational, Technical & Adult Education - Driver Education	95,716
Schedule A-5, General Executive	
Department of Revenue - Motor Fuel Tax Administration	4,781
Lapse to Transportation Fund	
Schedule A-3, Environmental Resources	270,769

Schedule A-1, Commerce	
Department of Agriculture - Groundwater Standards Implementation	10,549
Schedule A-4, Human Relations and Resources	
Department of Health and Social Services - Groundwater Standards Implementation	32,839
Lapse to Groundwater Funds	
Schedule A-3, Environmental Resources	43,388
Total Lapse to Schedule A-3, Environmental Resources	$314,157

Exhibit A
Summary of 1984-85 Operations by Function, Agency and Program

	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	CONTINUING
COMMERCE								
GENERAL FUND - GPR	1,049,738	27,485,673		22,082,013	2,560,052	959,914	580,145	2,353,287
PR	9,419,131		30,111,996	33,263,137	40,000			6,227,990
PR- FED	320,911-		29,174,324	3,032,729	558,865	24,677,379		584,440
SEGREGATED FUNDS	56,675,781	304,000	26,379,323	623,936	14,746,446	1,911,639		66,077,083
SEGREGATED FUNDS - FED								
TOTAL	66,823,738	27,789,673	85,665,643	59,001,815	17,905,363	27,548,931	580,145	75,242,800
EDUCATION								
GENERAL FUND - GPR	1,039,937	1897,115,451		582,081,148	32,340,910	1251,688,419	30,442,730	1,602,181
PR	126,114,088		603,836,334	589,034,127	2,884,815	11,655,536	738,020	125,637,925
PR- FED	4,202,214		393,515,834	183,030,129	72,954,873	137,293,877		4,439,170
SEGREGATED FUNDS	87,130,573	2,820,900	22,252,086	5,959,411		10,678,071		95,566,077
SEGREGATED FUNDS - FED								
TOTAL	218,486,812	1899,936,351	1019,604,254	1360,104,815	108,180,597	1411,315,902	31,180,749	227,245,354
ENVIRONMENTAL RESOURCES								
GENERAL FUND - GPR	17,694,117	103,173,647		30,769,865		59,203,948	9,162,751	21,731,199
PR	2,306,257		2,801,171	3,486,970			2,832	1,617,626
PR- FED	3,217,125		9,881,759	8,600,078		3,232,757		1,266,050
SEGREGATED FUNDS	207,500,575	4,914,187-	684,014,684	420,454,695	2,320,831	212,100,748		251,724,799
SEGREGATED FUNDS - FED	453,647-		220,319,486	219,694,032	88,242	4,540,473		4,456,906-
TOTAL	230,264,427	98,259,460	917,017,101	683,005,639	2,409,072	279,077,926	9,165,582	271,882,768
HUMAN RELATIONS AND RESOURCES								
GENERAL FUND - GPR	18,447,948	1256,065,753		238,912,697	752,531,083	252,793,760	14,897,614	15,378,547
PR	737,504		209,949,660	168,617,379	19,966,640	10,720,912		11,382,233
PR- FED	4,092,664-		1288,483,659	86,885,132	1101,238,115	93,500,120		2,767,628
SEGREGATED FUNDS	288,464,054	90,000	274,568,012	153,976,080	4,596,052	162,000		404,387,933
SEGREGATED FUNDS - FED	1,797,236-		50,237,960	52,069,369	460,496			4,089,141-
TOTAL	301,759,606	1256,155,753	1823,239,290	700,460,657	1878,792,386	357,176,792	14,897,614	429,827,200
GENERAL EXECUTIVE FUNCTIONS								
GENERAL FUND - GPR	1,707,359	96,429,937		82,278,005	13,236,709	15,562	892,567	1,714,454
PR	9,234,373-		48,296,149	49,773,449		2,405	14,291	10,728,369-
PR- FED	197,463		4,848,370	3,112,875	90,664	1,754,496		87,798
SEGREGATED FUNDS	8723,637,469	849,100	2646,147,957	1056,822,859	1,033,028	501,729		10312,276,911
SEGREGATED FUNDS - FED								
TOTAL	8716,307,918	97,279,037	2699,292,476	1191,987,188	14,360,400	2,274,192	906,858	10303,350,794
JUDICIAL								
GENERAL FUND - GPR	30,122	30,172,036		30,116,311			67,363	18,484
PR	248,152		825,003	868,385				204,770
PR- FED	20,816-		112,446	102,885				11,255-
SEGREGATED FUNDS	2,712,798		265,891	973,657				2,005,032
SEGREGATED FUNDS - FED								
TOTAL	2,970,256	30,172,036	1,203,339	32,061,239			67,363	2,217,030

Exhibit A

Summary of 1985-86 Operations by Function, Agency and Program

	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
COMMERCE								
GENERAL FUND - GPR	2,353,287	29,578,614		23,019,124	3,679,349	1,131,978	787,763	3,313,687
PR	6,227,990		37,119,810	34,213,650	9,000		10,400	9,114,751
PR- FED	584,440		26,519,420	2,922,404	154,371	23,432,577		594,508
SEGREGATED FUNDS	66,035,070	322,500	46,391,881	782,753	11,761,638	5,938,414		94,266,645
SEGREGATED FUNDS - FED								
TOTAL	75,200,787	29,901,114	110,031,111	60,937,931	15,604,358	30,502,969	798,163	107,289,590
EDUCATION								
GENERAL FUND - GPR	1,602,181	1875,458,227		613,122,625	38,248,415	1214,333,743	8,631,179	2,724,446
PR	125,637,925		656,976,773	646,542,626	2,601,108	10,051,086		123,419,879
PR- FED	4,439,170		412,227,424	196,552,177	88,204,841	129,411,583		2,497,993
SEGREGATED FUNDS	95,331,553	2,948,900	34,868,609	5,989,170		12,397,265		114,762,627
SEGREGATED FUNDS - FED								
TOTAL	227,010,829	1878,407,127	1104,072,806	1462,206,597	129,054,364	1366,193,677	8,631,179	243,404,945
ENVIRONMENTAL RESOURCES								
GENERAL FUND - GPR	21,731,199	122,968,513		36,211,813	379,372	71,098,507	9,665,467	27,344,553
PR	1,617,626		3,633,918	3,962,490				1,289,055
PR- FED	1,266,050		9,562,992	8,374,617		2,154,722		299,703
SEGREGATED FUNDS	252,038,956	5,164,981-	707,951,514	451,456,763	3,430,509	219,784,366		280,153,851
SEGREGATED FUNDS - FED	4,456,906-		215,422,678	209,164,821	802,601	4,630,077		3,631,726-
TOTAL	272,196,925	117,803,532	936,571,103	709,170,504	4,612,482	297,667,671	9,665,467	305,455,436
HUMAN RELATIONS AND RESOURCES								
GENERAL FUND - GPR	15,378,547	1318,363,003		256,796,405	773,921,520	276,836,522	8,109,982	18,077,121
PR	10,560,612		262,990,533	209,342,429	43,494,526	11,663,517		9,050,672
PR- FED	3,589,249		1381,350,215	146,500,679	1117,080,273	109,602,861		11,755,652
SEGREGATED FUNDS	404,355,094	127,300	207,618,576	167,918,644	3,523,668	159,000		440,499,659
SEGREGATED FUNDS - FED	4,089,141-		4,089,141					
TOTAL	429,794,361	1318,490,303	1856,048,465	780,558,157	1938,019,987	398,261,899	8,109,982	479,383,104
GENERAL EXECUTIVE FUNCTIONS								
GENERAL FUND - GPR	1,714,454	101,928,188		87,673,996	13,097,489	5,204	1,549,349	1,316,602
PR	10,728,369-		56,819,686	53,479,878			33,736	7,422,298-
PR- FED	87,798		42,895,522	3,248,591	42,420-	1,193,468		38,583,682
SEGREGATED FUNDS	10312,272,130	753,400	4237,843,230	1172,949,569		459,524		13377,459,667
SEGREGATED FUNDS - FED								
TOTAL	10303,346,012	102,681,588	4337,558,438	1317,352,034	13,055,069	1,658,197	1,583,086	13409,937,654
JUDICIAL								
GENERAL FUND - GPR	18,484	33,320,329		33,220,204			88,638	29,971
PR	204,770		913,186	909,589				208,367
PR- FED	11,255-		82,999	71,744				
SEGREGATED FUNDS	2,005,032		139,575	995,842				1,148,765
SEGREGATED FUNDS - FED								
TOTAL	2,217,030	33,320,329	1,135,760	35,197,379			88,638	1,387,103

Exhibit A
Summary of 1984-85 Operations by Function, Agency and Program

	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	CONTINUING
LEGISLATIVE								
GENERAL FUND - GPR	1,876	24,592,200		24,385,194			203,306	5,576
PR	408,453		323,350	235,394				496,409
PR- FED								
SEGREGATED FUNDS								
SEGREGATED FUNDS - FED								
TOTAL	410,329	24,592,200	323,350	24,620,588			203,306	501,985
GENERAL APPROPRIATIONS								
GENERAL FUND - GPR	20,756,790	1196,267,876		40,473,185	158,887,211	1012,872,292	3,853,908	938,069
PR	14,380,301		36,549,254	38,913,347				12,016,208
PR- FED								
SEGREGATED FUNDS	126,900,383	850,187	672,719,599	327,297,196		850,187		472,322,787
SEGREGATED FUNDS - FED								
TOTAL	162,037,474	1197,118,063	709,268,854	406,683,728	158,887,211	1013,722,480	3,853,908	485,277,064
BUILDING PROGRAMS								
BUILDING TRUST-SEG	13,400,579		5,306,300	4,231,786				14,475,093
CAPITAL IMPROVEMENT-SEG	154,549,491		306,370,558	181,741,255	453,278	64,999,010		213,726,505
TOTAL	167,950,070		311,676,858	185,973,041	453,278	64,999,010		228,201,599
TOTAL - ALL FUNCTIONS								
GENERAL FUND - GPR	60,727,885	4631,302,571		1051,098,418	959,555,964	2577,533,894	60,100,382	43,741,796
PR	144,379,513		932,692,917	884,192,188	22,891,454	22,378,853	755,142	146,854,792
PR- FED	3,182,412		1726,016,392	284,763,828	1174,842,516	260,458,629		9,133,830
SEGREGATED FUNDS	9660,971,702		4638,024,409	2152,080,874	23,149,634	291,203,383		11832,562,220
SEGREGATED FUNDS - FED	2,250,882-		270,557,445	271,763,400	548,737	4,540,472		8,546,047-
TOTAL	9867,010,630	4631,302,571	7567,291,165	4643,898,709	2180,988,307	3156,115,233	60,855,525	12023,746,592

Exhibit A
Summary of 1985-86 Operations by Function, Agency and Program

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/85	GENERAL		STATE		LOCAL	6/30/86	
	CONTINUING	PURPOSE	PROGRAM	OPERATIONS	AIDS	ASSISTANCE	LAPSING	CONTINUING
LEGISLATIVE								
GENERAL FUND - GPR	5,576	27,182,434		27,184,427			1,183	2,400
PR	496,409		343,245	294,553				545,101
PR- FED								
SEGREGATED FUNDS								
SEGREGATED FUNDS - FED								
TOTAL	501,985	27,182,434	343,245	27,478,980			1,183	547,501
GENERAL APPROPRIATIONS								
GENERAL FUND - GPR	938,069	1414,192,985		40,598,668	142,851,102	1214,615,967	8,069,213	8,996,103
PR	12,016,208		56,155,615	43,609,978				24,561,845
PR- FED								
SEGREGATED FUNDS	472,322,787	1,012,881	871,095,104	323,811,163		1,012,881		1019,606,728
SEGREGATED FUNDS - FED								
TOTAL	485,277,064	1415,205,866	927,250,719	408,019,810	142,851,102	1215,628,848	8,069,213	1053,164,676
BUILDING PROGRAMS								
BUILDING TRUST-SEG	14,475,093		777,985-	3,045,244				10,651,864
CAPITAL IMPROVEMENT-SEG	213,726,505		33,815,817	116,942,212	244,095	61,444,620		68,911,396
TOTAL	228,201,599		33,037,832	119,987,456	244,095	61,444,620		79,563,260
TOTAL - ALL FUNCTIONS								
GENERAL FUND - GPR	43,741,796	4922,992,294		1117,827,262	972,177,247	2778,021,921	36,902,776	61,804,882
PR	146,033,171		1074,952,765	992,355,192	46,104,633	21,714,602	44,136	160,767,371
PR- FED	9,955,452		1872,638,572	357,670,211	1205,397,064	265,795,210		53,731,538
SEGREGATED FUNDS	11832,562,220		6138,946,321	2243,891,360	18,959,909	301,196,069		15407,461,202
SEGREGATED FUNDS - FED	8,546,047-		219,511,819	209,164,820	802,600	4,630,076		3,631,726-
TOTAL	12023,746,592	4922,992,294	9306,049,480	4920,908,847	2243,441,456	3371,357,881	36,946,912	15680,133,268

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AGENCY	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
PROGRAM FUND	7/1/84 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/85 LAPSING	CONTINUING
AGRICULTURE, TRADE & CONS PROT								
FOOD & TRADE REGULATION								
GENERAL-GPR	10,987	7,841,500		7,617,614			225,203	9,670
GENERAL-PR	277,550		755,338	662,159				370,729
GENERAL-PRF	174,221		1,952,429	2,052,468				74,182
TRANSPORTATION - SEG *		198,500		167,036				31,464
GROUNDWATER -SEG *		105,500		94,006				11,494
ANIMAL & PLANT HEALTH SERVICES								
GENERAL-GPR	1,387	3,250,176		3,208,687	16,376		23,229	3,272
GENERAL-PR	545,187		937,080	762,899				719,368
GENERAL-PRF	67,348		158,504	188,545				37,308
GROUNDWATER -SEG								
MARKETING SERVICES								
GENERAL-GPR	56,501	1,573,800		1,572,341			46,265	11,695
GENERAL-PR	731,050		4,603,646	4,289,355				1,045,341
GENERAL-PRF	7,285			7,285				
AGRICULTURAL ASSISTANCE								
GENERAL-GPR		476,571		25,539	446,497		174	4,361
STATE FAIR PARK								
GENERAL-PR	1,566,142		7,094,546	7,394,107				1,266,581
LAND CONSERV & FARMLAND PERSERV								
GENERAL-GPR	461,215	1,789,700		356,757		835,004	31,464	1,027,690
GENERAL-PR	44		51,139	46,451				4,731
CENTRAL ADMIN SERVICES								
GENERAL-GPR	57,034	1,706,700		1,382,253	218,872		160,598	2,010
GENERAL-PR	46,158		32,014	13,907				64,265
FARM MEDIATION & ARBITRATION								
GENERAL-GPR								
TRANSPORTATION - SEG	5,000							5,000
AGENCY TOTAL	4,007,109	16,942,448	15,584,696	29,841,410	681,745	835,004	486,933	4,689,161
BANKING, COMMISSIONER OF								
SUPV BANKS & RELATED FIN INSTIT								
GENERAL-GPR		1,553,838		1,553,838				
GENERAL-PR	156,876		2,780,702	2,838,399				99,179
AGENCY TOTAL	156,876	1,553,838	2,780,702	4,392,236				99,179
CREDIT UNIONS, COMMISSIONER OF								
SUPERVISION OF CREDIT UNIONS								
GENERAL-PR	85,491		857,635	870,957				72,168
AGENCY TOTAL	85,491		857,635	870,957				72,168

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All Funds - Commerce

AGENCY PROGRAM FUND	ENCUMBRANCES	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
AGRICULTURE, TRADE & CONS PROT									
FOOD & TRADE REGULATION									
GENERAL-GPR		9,670	8,508,000		8,143,582			338,733	35,355
GENERAL-PR		370,729		850,837	871,717				349,849
GENERAL-PRF		74,182		2,114,422	2,059,744				128,860
TRANSPORTATION - SEG	*		185,800		181,143			NOTE A	4,657
GROUNDWATER -SEG	*	945	136,700		118,700			NOTE A	18,945
ANIMAL & PLANT HEALTH SERVICES									
GENERAL-GPR		3,272	3,508,735		3,302,659	12,335		187,307	9,706
GENERAL-PR		719,368		994,197	888,009				825,557
GENERAL-PRF		37,308		109,339	132,795				13,852
GROUNDWATER -SEG									
MARKETING SERVICES									
GENERAL-GPR		11,695	1,949,600		1,874,935			67,914	18,446
GENERAL-PR		1,045,341		2,815,353	3,274,965				585,728
GENERAL-PRF									
AGRICULTURAL ASSISTANCE									
GENERAL-GPR		4,361	451,500		4,120	447,299		4,442	
STATE FAIR PARK									
GENERAL-PR		1,266,581		7,669,228	7,296,819				1,638,989
LAND CONSERV & FARMLAND PERSERV									
GENERAL-GPR		1,027,690	2,440,138		429,091	776,944	1,049,121	36,258	1,176,413
GENERAL-PR		4,731		58,213	53,836				9,109
CENTRAL ADMIN SERVICES									
GENERAL-GPR		2,010	1,544,000		1,478,419			67,174	418
GENERAL-PR		64,265		480,105	182,156				362,213
FARM MEDIATION & ARBITRATION									
GENERAL-GPR			11,602		11,602				
TRANSPORTATION - SEG		5,000							5,000
AGENCY TOTAL		4,647,148	18,736,075	15,091,693	30,304,291	1,236,578	1,049,121	701,827	5,183,098
BANKING,COMMISSIONER OF									
SUPV BANKS & RELATED FIN INSTIT									
GENERAL-GPR			1,240,261		1,240,261				
GENERAL-PR		99,179		3,422,385	2,936,394				585,170
AGENCY TOTAL		99,179	1,240,261	3,422,385	4,176,655				585,170
CREDIT UNIONS,COMMISSIONER OF									
SUPERVISION OF CREDIT UNIONS									
GENERAL-PR		72,168		947,645	892,382				127,431
AGENCY TOTAL		72,168		947,645	892,382				127,431

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AGENCY	BALANCE	APPROPRIATIONS BY SOURCE			EXPENDITURES		BALANCE	
PROGRAM	7/1/84	GENERAL		STATE		LOCAL	6/30/85	
FUND	CONTINUING	PURPOSE	PROGRAM	OPERATIONS	AIDS	ASSISTANCE	LAPSING	CONTINUING
DEVELOPMENT, DEPARTMENT OF								
ECON & COMMUNITY DEVELOPMENT								
GENERAL-GPR	202,698	2,351,925		1,800,632	500,000	124,910	11,561	117,520
GENERAL-PR	5,352		17,992	17,980				5,365
GENERAL-PRF	919,995-		26,089,298	462,205		24,677,379		29,720
IND BLD CON LOAN-SEG	211,980		8,410					220,390
TOURISM DEVELOP & PROMOTION								
GENERAL-GPR	45,226	2,200,800		2,154,952			12,123	78,951
GENERAL-PR	9,505-		13,877	1,840				2,532
GENERAL-PRF								
HOUSING ASSISTANCE								
GENERAL-GPR	6,500	668,900		674,244			1,156	
GENERAL-PR	38,259		208,577	175,970	40,000			30,866
GENERAL-PRF	8,998-		654,234	31,965	558,865			54,406
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	218,285	4,071,763		1,745,252	1,378,307		68,372	1,098,118
GENERAL-PR	112,108		66,995	13,260				165,843
GENERAL-PRF	364,764		213,003	188,314				389,453
AGENCY TOTAL	266,675	9,293,388	27,272,387	7,266,614	2,477,172	24,802,289	93,212	2,193,163
INSURANCE, COMMISSIONER OF								
SUPV OF INSURANCE INDUSTRY								
GENERAL-PR	1,429,639		3,572,896	3,432,575				1,569,960
GENERAL-PRF	1,143-		3,788	2,646				
PATIENTS COMPENSATION FUND								
PATIENTS COMP FD-SEG	16,464,037		20,128,113	137,724	13,389,050			23,065,376
LOCAL GOVT PROPERTY INS FD								
GENERAL-GPR								
INSURANCE-SEG	11,896,144		2,632,666	46,887		1,911,639		12,570,284
STATE LIFE INSURANCE FUND								
GENERAL-GPR								
LIFE FUND - SEG	28,098,620		3,610,134	178,284	1,357,396			30,173,075
HLTH INS RISK SHARE PLAN ADMIN								
GENERAL-GPR	10,097-			10,097-				
HLT INS RISK ADM-SEG								
AGENCY TOTAL	57,877,200		29,947,598	3,788,018	14,746,446	1,911,639		67,378,695
PUBLIC SERVICE COMMISSION								
REGULATION OF PUBLIC UTILITIES								
GENERAL-PR	355,179		6,124,944	6,456,959				23,164
GENERAL-PRF	1,286-		103,068	102,411				628-
AGENCY TOTAL	353,893		6,228,012	6,559,369				22,536
REGULATION AND LICENSING, DEPT								
PROFESSIONAL REGULATION								
GENERAL-PR	1,334,993		3,662,074	4,387,060				610,008

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AGENCY PROGRAM FUND	BALANCE 7/1/85	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/86	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
DEVELOPMENT, DEPARTMENT OF								
ECON & COMMUNITY DEVELOPMENT								
GENERAL-GPR	117,520	2,961,700		2,049,502	540,000	82,857	21,838	385,023
GENERAL-PR	5,365		40,577	56,963				11,021-
GENERAL-PRF	29,720		23,816,161	411,905		23,432,577		1,399
IND BLD CON LOAN-SEG	220,390		8,453					228,843
TOURISM DEVELOP & PROMOTION								
GENERAL-GPR	78,951	2,547,882		2,520,481			11,399	94,953
GENERAL-PR	2,532		4,514	4,956				2,089
GENERAL-PRF								
HOUSING ASSISTANCE								
GENERAL-GPR		178,800		149,107			29,693	
GENERAL-PR	30,866		21,484	32,950	9,000		10,400	
GENERAL-PRF	54,406		110,217	10,251	154,371			
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	1,098,118	4,084,213		1,815,366	1,750,587		23,006	1,593,372
GENERAL-PR	165,843		180,973	110,148				236,668
GENERAL-PRF	389,453		239,345	178,715				450,084
AGENCY TOTAL	2,193,163	9,772,595	24,421,724	7,340,344	2,453,958	23,515,434	96,336	2,981,409
INSURANCE, COMMISSIONER OF								
SUPV OF INSURANCE INDUSTRY								
GENERAL-PR	1,569,960		4,262,283	3,788,326				2,043,918
GENERAL-PRF								
PATIENTS COMPENSATION FUND								
PATIENTS COMP FD-SEG	23,065,376		36,487,496	185,765	10,387,343		NOTE A	48,979,764
LOCAL GOVT PROPERTY INS FD								
GENERAL-GPR								
INSURANCE-SEG	12,570,284		5,322,830	54,038		5,938,414	NOTE A	11,900,662
STATE LIFE INSURANCE FUND								
GENERAL-GPR								
LIFE FUND - SEG	30,173,075		4,538,442	208,447	1,374,295		NOTE A	33,128,775
HLTH INS RISK SHARE PLAN ADMIN								
GENERAL-GPR		152,183			152,183			
HLT INS RISK ADM-SEG			34,660	34,660				
AGENCY TOTAL	67,378,695	152,183	50,645,711	4,271,236	11,913,821	5,938,414		96,053,118
PUBLIC SERVICE COMMISSION								
REGULATION OF PUBLIC UTILITIES								
GENERAL-PR	23,164		7,100,405	7,128,076				4,507-
GENERAL-PRF	628-		129,935	128,994				313
AGENCY TOTAL	22,536		7,230,340	7,257,070				4,194-
REGULATION AND LICENSING, DEPT								
PROFESSIONAL REGULATION								
GENERAL-PR	610,008		6,368,304	4,767,729				2,210,582

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AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	CONTINUING
REGULATION AND LICENSING, DEPT								
PROFESSIONAL REGULATION								
GENERAL-PRF	3,109-			3,109-				
AGENCY TOTAL	1,331,885		3,662,074	4,383,951				610,007
SAVINGS & LOAN, COMMISSIONER OF								
SUPERV OF SAVINGS & LOAN ASSNS								
GENERAL-PR	45,871		729,607	721,943				53,535
AGENCY TOTAL	45,871		729,607	721,943				53,535
SECURITIES, COMMISSIONER OF								
SECUR & FRANCHISE INVST REG								
GENERAL-PR	2,698,737		1,397,066-	1,177,315				124,356
AGENCY TOTAL	2,698,737		1,397,066-	1,177,315				124,356
FUNCTION TOTAL COMMERCE	66,823,738	27,789,673	85,665,643	59,001,815	17,905,363	27,548,931	580,145	75,242,800
RECAPITULATION								
GPR	1,049,738	27,485,673		22,082,013	2,560,052	959,914	580,145	2,353,287
PR	9,419,131		30,111,996	33,263,137	40,000			6,227,990
PR-F	320,911-		29,174,324	3,032,729	558,865	24,677,379		584,440
SEG	56,675,781	304,000	26,379,323	623,936	14,746,446	1,911,639		66,077,083
SEG-F								
TOTAL	66,823,738	27,789,673	85,665,643	59,001,815	17,905,363	27,548,931	580,145	75,242,800

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AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/86	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
REGULATION AND LICENSING, DEPT								
PROFESSIONAL REGULATION								
GENERAL-PRF								
AGENCY TOTAL	610,007		6,368,304	4,767,729				2,210,582
SAVINGS & LOAN, COMMISSIONER OF								
SUPERV OF SAVINGS & LOAN ASSNS								
GENERAL-PR	53,535		776,018	794,309				35,243
AGENCY TOTAL	53,535		776,018	794,309				35,243
SECURITIES, COMMISSIONER OF								
SECUR & FRANCHISE INVST REG								
GENERAL-PR	124,356		1,127,291	1,133,915				117,732
AGENCY TOTAL	124,356		1,127,291	1,133,915				117,732
FUNCTION TOTAL COMMERCE	75,200,787	29,901,114	110,031,111	60,937,931	15,604,358	30,502,969	798,163	107,289,590
RECAPITULATION								
GPR	2,353,287	29,578,614		23,019,124	3,679,349	1,131,978	787,763	3,313,687
PR	6,227,990		37,119,810	34,213,650	9,000		10,400	9,114,751
PR-F	584,440		26,519,420	2,922,404	154,371	23,432,577		594,508
SEG	66,035,070	322,500	46,391,881	782,753	11,761,638	5,938,414		94,266,645
SEG-F								
TOTAL	75,200,787	29,901,114	110,031,111	60,937,931	15,604,358	30,502,969	798,163	107,289,590

AGENCY PROGRAM FUND	BALANCE 7/1/84	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/85	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
ARTS BOARD								
SUPPORT OF ARTS PROJECTS								
GENERAL-GPR		977,700		231,284	713,828		16,043	16,545
GENERAL-PR	5,839		15	678-				6,533
GENERAL-PRF	1,906		773,900	135,932	557,032			82,841
AGENCY TOTAL	7,745	977,700	773,915	366,538	1,270,860		16,043	105,919
EDUCATIONAL COMMUNICATIONS BD								
INSTRUCTIONAL TECHNOLOGY								
GENERAL-GPR	356,459	5,100,385		4,861,427			154,114	441,302
GENERAL-PR	71,117		2,961,067	2,830,667				201,517
GENERAL-PRF	79,942-		511,717	179,012				252,763
AGENCY TOTAL	347,633	5,100,385	3,472,784	7,871,106			154,114	895,582
HIGHER EDUCATIONAL AIDS BOARD								
STUDENT SUPPORT ACTIVITIES								
GENERAL-GPR		25,445,021			22,719,079		2,725,942	
GENERAL-PR	438,238		55,882-					382,355
GENERAL-PRF			3,443,314		3,447,813			4,499-
ADMINISTRATION								
GENERAL-GPR		39,700			39,700			
GENERAL-PR	979,534		1,996,416	2,259,329			555,388	161,233
GENERAL-PRF	1,060,231-		6,426,630	5,134,572				231,827
WI HLTH EDUC IN - SE	6,315		105,857	155,695				43,524-
STUDENT LN REPAY-SEG								
AGENCY TOTAL	363,856	25,484,721	11,916,333	7,549,596	26,206,592		3,281,330	727,392
HISTORICAL SOCIETY								
RESEARCH SERVICES								
GENERAL-GPR *	112,408	1,757,100		1,785,363			43,515	40,630
GENERAL-PR	1,870,583		649,591	403,883				2,116,290
GENERAL-PRF	2,145		277,608	247,381				32,372
HISTORIC SITES								
GENERAL-GPR	7,696	676,100		655,068			21,845	6,883
GENERAL-PR *	27,068		1,090,212	940,876				176,404
GENERAL-PRF	59-							59-
HISTORIC PRESERVATION								
GENERAL-GPR *		165,400		152,107			13,250	43
GENERAL-PR	1,548		4,494	1,801				4,241
GENERAL-PRF	138,315-		746,354	416,690	282,351			91,001-
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR *		1,234,400		1,129,527			48,313	56,560
GENERAL-PR *	185,146		175,132	116,354				243,924

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All Funds - Education

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	 PROGRAM	EXPENDITURES STATE OPERATIONS	 AIDS	 LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	 CONTINUING
ARTS BOARD								
SUPPORT OF ARTS PROJECTS								
GENERAL-GPR	16,545	1,158,300		292,763	823,639		53,614	4,830
GENERAL-PR	6,533		62,790	48,036				21,287
GENERAL-PRF	82,841		523,200	189,765	329,990			86,286
AGENCY TOTAL	105,919	1,158,300	585,990	530,563	1,153,629		53,614	112,403
EDUCATIONAL COMMUNICATIONS BD								
INSTRUCTIONAL TECHNOLOGY								
GENERAL-GPR	441,302	5,703,360		5,259,781			6,233	878,647
GENERAL-PR	201,517		3,110,541	3,774,521				462,463-
GENERAL-PRF	252,763		81,602	372,236				37,871-
AGENCY TOTAL	895,582	5,703,360	3,192,143	9,406,539			6,233	378,313
HIGHER EDUCATIONAL AIDS BOARD								
STUDENT SUPPORT ACTIVITIES								
GENERAL-GPR		27,984,350			27,502,088		482,262	
GENERAL-PR	382,355		376,835-					5,520
GENERAL-PRF	4,499-		2,263,229		1,581,294			677,436
ADMINISTRATION								
GENERAL-GPR		197,187			197,187			
GENERAL-PR	161,233		2,722,314	3,043,110				159,563-
GENERAL-PRF	231,827		2,313,188	2,289,518	34,059			221,438
WI HLTH EDUC IN - SE	43,524-		255,906	205,698				6,684
STUDENT LN REPAY-SEG								
AGENCY TOTAL	727,392	28,181,537	7,177,801	5,538,325	29,314,628		482,262	751,516
HISTORICAL SOCIETY								
RESEARCH SERVICES								
GENERAL-GPR *	98,319	1,907,200		1,900,756			52,302	52,461
GENERAL-PR	2,116,290		1,570,312-	433,982				111,996
GENERAL-PRF	32,372		215,661	285,864				37,832-
			166,738	71,936				94,802
HISTORIC SITES								
GENERAL-GPR	6,883	1,013,610		953,762			46,983	19,748
GENERAL-PR *	176,403		1,069,860	1,030,619				215,645
GENERAL-PRF	59-		5,012	9,672				4,719-
			117,608	8,551				109,057
HISTORIC PRESERVATION								
GENERAL-GPR *		178,800		170,711			7,661	428
GENERAL-PR	4,241		3,313	2,580				4,973
GENERAL-PRF	91,001-		448,855	391,247				33,393-
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR *		1,302,136		1,243,625			41,977	16,534
GENERAL-PR *	243,924		187,226	152,265				278,885

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All Funds - Education

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	CONTINUING
HISTORICAL SOCIETY								
EXECUTIVE & ADMIN SERVICES								
GENERAL-PRF	6,520		158,576	171,663				6,567-
MUSEUM								
GENERAL-GPR *		860,928		889,008			29,166-	1,087
GENERAL-PR	48,868		173,630	179,361				43,138
AGENCY TOTAL	2,123,610	4,693,928	3,275,597	7,089,082	282,351		97,757	2,623,944
MEDICAL COLLEGE OF WISCONSIN								
TRAINING OF HEALTH MANPOWER								
GENERAL-GPR	57,200	6,445,207		648,607	5,658,591		195,209	
AGENCY TOTAL	57,200	6,445,207		648,607	5,658,591		195,209	
PUBLIC INSTRUCTION								
EDUCATIONAL LEADERSHIP								
GENERAL-GPR	288,790	24,170,882		17,482,364	107,017	6,095,000	607,756	167,535
GENERAL-PR	1,183,181		9,313,103	7,544,802	1,686,053		54,986	1,210,444
GENERAL-PRF	19,533		8,976,105	6,772,539	80,312	2,185,149		42,362-
AIDS FOR LOCAL EDUC PROGRAMMING								
GENERAL-GPR		1194,257,021			41,140	1175,901,202	18,314,679	
GENERAL-PR	206,667		9,239,996			9,304,013	127,646	15,005
GENERAL-PRF	110,951-		121,596,298			120,921,284		564,063
TRANSPORTATION - SEG *		2,553,600				2,414,807		138,793
SCHOOL FUND INC-SEG	7,742,793		9,604,419			8,152,680		9,194,532
BADGER - SEG								
AGENCY TOTAL	9,330,014	1220,981,503	158,729,922	31,799,705	1,914,523	1324,974,135	19,105,066	11,248,010

Schedule A-2 1985-86
All Funds - Education

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
HISTORICAL SOCIETY								
EXECUTIVE & ADMIN SERVICES								
GENERAL-PRF	6,567-		94,251	75,647				12,037
			2,121,826	41,988				2,079,838
MUSEUM								
GENERAL-GPR *		882,930		826,581			23,802	32,546
GENERAL-PR	43,138		198,678	223,088				18,728
			13,615	2,691				10,924
AGENCY TOTAL	2,623,944	5,284,676	3,072,331	7,825,567			172,726	2,982,658
MEDICAL COLLEGE OF WISCONSIN								
TRAINING OF HEALTH MANPOWER								
GENERAL-GPR		6,320,484		636,284	5,610,517		73,683	
AGENCY TOTAL		6,320,484		636,284	5,610,517		73,683	
PUBLIC INSTRUCTION								
EDUCATIONAL LEADERSHIP								
GENERAL-GPR	167,535	26,809,186		18,885,169	352,129	7,193,349	293,567	252,507
GENERAL-PR	1,210,444		8,363,476	7,656,699	1,169,976			747,244
GENERAL-PRF	42,362-		18,413,185	6,791,291	10,214,240	1,454,869		89,576-
AIDS FOR LOCAL EDUC PROGRAMMING								
GENERAL-GPR		1133,923,971			533,880	1131,351,775	2,038,316	
GENERAL-PR	15,005		8,160,832			7,869,375		306,462
GENERAL-PRF	564,063		114,007,998			114,457,592		114,469
TRANSPORTATION - SEG *		2,481,600				2,287,836	NOTE A	193,764
SCHOOL FUND INC-SEG	9,194,532		10,465,304			9,749,465		9,910,371
BADGER - SEG								
AGENCY TOTAL	11,109,217	1163,214,757	159,410,796	33,333,159	12,270,225	1274,364,260	2,331,883	11,435,242

Schedule A-2 1984-85
All Funds - Education

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	CONTINUING
UNIVERSITY OF WISCONSIN SYSTEM								
EDUC-RESEARCH & PUBL SERVICE								
GENERAL-GPR	38,106	557,455,905		545,802,362	3,061,555		8,071,709	558,384
GENERAL-PR *	120,900,999		575,227,022	573,991,549	1,173,761			120,962,711
GENERAL-PRF	5,686,192		232,570,429	166,223,675	68,587,364			3,445,581
TRANSPORTATION - SEG *	3,830	61,000		64,815				15
TRUST, PRINCIP-SEG	61,322,407		3,616,562					64,938,969
TRUST, INCOME-SEG	18,055,228		8,925,248	5,738,901				21,241,575
SYSTEM ADMINISTRATION								
GENERAL-GPR	76,709	7,013,901		6,704,565			158,923	227,122
GENERAL-PR *								
AGENCY TOTAL	206,083,470	564,530,806	820,339,261	1298,525,867	72,822,681		8,230,632	211,374,357
VOCATIONAL, TECH. & ADULT EDUC								
VOC, TECHNICAL & ADULT EDUC								
GENERAL-GPR	102,569	71,441,600		1,673,008		69,692,216	93,854	85,090
GENERAL-PR	187,829		3,040,179	748,133	25,000	2,351,523		103,351
GENERAL-PRF	48,216-		17,876,246	3,639,539		14,187,444		1,047
TRANSPORTATION - SEG *		206,300				110,584		95,716
EDUCATIONAL APPROVAL BD.								
GENERAL-GPR		74,200		66,456			6,744	1,000
GENERAL-PR	7,471		21,360	18,050				10,781
GENERAL-PRF	76,368-		158,658	109,126				26,837-
AGENCY TOTAL	173,284	71,722,100	21,096,442	6,254,313	25,000	86,341,767	100,597	270,149
FUNCTION TOTAL EDUCATION	218,486,812	1899,936,351	1019,604,254	1360,104,815	108,180,597	1411,315,902	31,180,749	227,245,354
RECAPITULATION								
GPR	1,039,937	1897,115,451		582,081,148	32,340,910	1251,688,419	30,442,730	1,602,181
PR	126,114,088		603,836,334	589,034,127	2,884,815	11,655,536	738,020	125,637,925
PR-F	4,202,214		393,515,834	183,030,129	72,954,873	137,293,877		4,439,170
SEG	87,130,573	2,820,900	22,252,086	5,959,411		10,678,071		95,566,077
SEG-F								
TOTAL	218,486,812	1899,936,351	1019,604,254	1360,104,815	108,180,597	1411,315,902	31,180,749	227,245,354

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All Funds - Education

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
UNIVERSITY OF WISCONSIN SYSTEM								
EDUC-RESEARCH & PUBL SERVICE								
GENERAL-GPR	558,384	582,248,815		573,216,978	3,228,975		5,239,321	1,121,925
GENERAL-PR *	120,980,316		630,980,913	628,265,576	1,409,881			122,285,772
GENERAL-PRF	3,445,581		257,355,301	183,137,411	76,045,258			1,618,213
TRANSPORTATION - SEG *		61,000		60,855				145
TRUST, PRINCIP-SEG	64,938,969		13,115,046					78,054,015
TRUST, INCOME-SEG	21,241,575		8,612,566	5,597,450				24,256,691
SYSTEM ADMINISTRATION								
GENERAL-GPR	227,122	7,436,200		7,439,348			102,717	121,258
GENERAL-PR *	17,605-		844,766	563,470				263,691
AGENCY TOTAL	211,374,342	589,746,015	910,908,592	1398,281,088	80,684,114		5,342,037	227,721,710
VOCATIONAL, TECH. & ADULT EDUC								
VOC, TECHNICAL & ADULT EDUC								
GENERAL-GPR	85,090	78,314,000		2,227,554		75,788,620	159,356	223,561
GENERAL-PR	103,351		3,198,946	1,331,517	21,250	2,181,711		232,181-
GENERAL-PRF	1,047		16,391,679	2,896,648		13,499,122		3,044-
TRANSPORTATION - SEG *		406,300				359,964	NOTE A	46,336
EDUCATIONAL APPROVAL BD.								
GENERAL-GPR	1,000	77,700		69,314			9,386	
GENERAL-PR	10,781		20,265	17,163				13,883
GENERAL-PRF	26,837-		114,264	112,877				25,451-
AGENCY TOTAL	174,433	78,798,000	19,725,153	6,655,073	21,250	91,829,417	168,742	23,103
FUNCTION TOTAL EDUCATION	227,010,829	1878,407,127	1104,072,806	1462,206,597	129,054,364	1366,193,677	8,631,179	243,404,945
RECAPITULATION								
GPR	1,602,181	1875,458,227		613,122,625	38,248,415	1214,333,743	8,631,179	2,724,446
PR	125,637,925		656,976,773	646,542,626	2,601,108	10,051,086		123,419,879
PR-F	4,439,170		412,227,424	196,552,177	88,204,841	129,411,583		2,497,993
SEG	95,331,553	2,948,900	34,868,609	5,989,170		12,397,265		114,762,627
SEG-F								
TOTAL	227,010,829	1878,407,127	1104,072,806	1462,206,597	129,054,364	1366,193,677	8,631,179	243,404,945

Schedule A-3 1984-85
All Funds - Environmental Resources

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	CONTINUING
BOUNDARY AREA COMMISSION								
BOUNDARY AREA COOPERATION								
GENERAL-GPR		65,900		65,824			76	
AGENCY TOTAL		65,900		65,824			76	
NATURAL RESOURCES, DEPT OF								
RESOURCE MANAGEMENT								
GENERAL-GPR	2,055,146	11,408,130		11,212,223			109,786	2,141,267
GENERAL-PR	4,631-		68,827	41,430				22,766
GENERAL-PRF			7,456	7,456				
TRANSPORTATION - SEG *	15,408	270,000		100,815				184,593
CONSERVATION - SEG *	9,745,779	48,039,149		45,567,123				12,217,805
CONSERVATION - SEG F	2,227,577-		6,481,954	5,664,200				1,409,823-
WASTE MGMT FUND - SE								
ENVIRONMENTAL STANDARDS								
GENERAL-GPR	902,174	9,857,138		9,125,899			560,119	1,073,294
GENERAL-PR	1,702,335		901,745	1,402,522			2,832	1,198,726
GENERAL-PRF	1,899.488		6,366,988	6,741,418				1,525,058
TRANSPORTATION - SEG *		26,200		25,317				883
WASTE MGMT FUND - SE	1,425,469		607,548					2,033,017
GROUNDWATER -SEG *	5,955	195,500-	836,483	442,769				204,170
ENVIRONMENTAL -SEG	146,422		827,225	298,171				675,475
ENVIRONMENTAL -SEG F								
ENFORCEMENT								
GENERAL-GPR	35,716	3,382,900		3,307,881			88,393	22,342
GENERAL-PR	56,117-		215,904	262,752				102,965-
GENERAL-PRF	26,514		392,094	406,821				11,788
CONSERVATION - SEG *	99,011	8,557,900		8,322,486				334,425
CONSERVATION - SEG F	158,706		638,311	640,163				156,854
ENVIRONMENTAL -SEG								
LOCAL SUPPORT								
GENERAL-GPR	14,586,941	63,772,727		657,540		59,203,948	141,613	18,356,567
GENERAL-PRF	1,291,123		3,115,221	1,444,382		3,232,757		270,796-
TRANSPORTATION - SEG *	1,114,846	1,319,300				1,119,909		1,314,237
CONSERVATION - SEG *	1,049,613	5,195,543		511,050	93,347	3,626,685		2,014,074
CONSERVATION - SEG F	76,728		1,691,361	99,558		1,648,728		19,803
OUTDOOR RECREATION								
GENERAL-GPR		8,190,413					8,190,413	
ADMINISTRATIVE SERVICES								
GENERAL-GPR	114,139	6,496,438		6,400,498			72,350	137,729
GENERAL-PRF								
CONSERVATION - SEG *	756,396	13,947,389	499,764	14,042,213				1,161,335
CONSERVATION - SEG F	3,379,876		2,986,167	2,910,533				3,455,510
NON-BUDGET ACCOUNTS								
CONSERVATION - SEG *	31,870,026	79,673,888-	73,293,009	103,495-				25,592,643
AGENCY TOTAL	70,169,486	100,593,840	98,930,058	119,531,726	93,347	68,832,027	9,165,506	72,070,779

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All Funds - Environmental Resources

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	APPROPRIATIONS BY SOURCE. PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	BALANCE 6/30/86 CONTINUING
BOUNDARY AREA COMMISSION								
BOUNDARY AREA COOPERATION								
GENERAL-GPR		73,300		73,180			120	
AGENCY TOTAL		73,300		73,180			120	
NATURAL RESOURCES,DEPT OF								
RESOURCE MANAGEMENT								
GENERAL-GPR	2,141,267	10,738,782		11,501,447			124,825	1,253,776
GENERAL-PR	22,766		138,143	39,121				121,787
GENERAL-PRF								
TRANSPORTATION - SEG *	171,696	280,000		164,750			NOTE A	286,945
CONSERVATION - SEG *	10,411,203	47,102,284	1,655	49,529,105			NOTE A	7,986,036
CONSERVATION - SEG F	1,409,823-		5,093,359	5,008,571				1,325,035-
WASTE MGMT FUND - SE								
ENVIRONMENTAL STANDARDS								
GENERAL-GPR	1,073,294	13,906,800		11,842,009	247,075		399,203	2,491,806
GENERAL-PR	1,198,726		1,997,275	1,945,288				1,250,714
GENERAL-PRF	1,525,058		5,674,544	6,799,292				400,311
TRANSPORTATION - SEG *		438,317		336,733			NOTE A	101,584
WASTE MGMT FUND - SE	2,033,017		1,701,630	11,000				3,723,647
GROUNDWATER -SEG *	247,557	264,000-	2,215,950	1,622,093			NOTE A	577,415
ENVIRONMENTAL -SEG	675,475	25,200-	1,399,204	1,218,914			NOTE A	830,565
ENVIRONMENTAL -SEG F								
ENFORCEMENT								
GENERAL-GPR	22,342	3,658,300		3.551,124			68,911	60,607
GENERAL-PR	102,965-		180,331	330,036				252,670-
GENERAL-PRF	11,788		327,503	275,619				63,672
CONSERVATION - SEG *	118,869	8,880,869		8,720,358			NOTE A	279,380
CONSERVATION - SEG F	156,854		645,682	475,900				326,636
ENVIRONMENTAL -SEG		25,200		20,033			NOTE A	5,167
LOCAL SUPPORT								
GENERAL-GPR	18,356,567	77,265,336		780,405	132,296	71,098,507	349,910	23,260,785
GENERAL-PRF	270,796-		3,560,945	1,299,707		2,154,722		164,280-
TRANSPORTATION - SEG *	1,310,144	3,216,200				1,254,647	NOTE A	3,271,697
CONSERVATION - SEG *	1,245,808	5,229,715		548,334	92,284	4,145,700	NOTE A	1,689,206
CONSERVATION - SEG F	19,803		882,489	14,396		818,772		69,123
OUTDOOR RECREATION								
GENERAL-GPR		8,502,777					8,502,777	
ADMINISTRATIVE SERVICES								
GENERAL-GPR	137,729	7,375,717		7,216,424			219,721	77,302
GENERAL-PRF								
CONSERVATION - SEG *	848,941	15,774,258	553,268	15,180,764			NOTE A	1,995,703
CONSERVATION - SEG F	3,455,510		2,875,218	3,030,136				3,300,592
NON-BUDGET ACCOUNTS								
CONSERVATION - SEG *	29,261,080	77,991,936-	71,839,496	225,819-				23,334,460
AGENCY TOTAL	72,661,912	124,113,420	99,086,691	131,235,741	471,655	79,472,348	9,665,347	75,016,931

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All Funds - Environmental Resources

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	CONTINUING
TRANSPORTATION, DEPT. OF								
AIDS								
TRANSPORTATION - SEG *	1,052,533	212,424,700	90,737		63,359	206,384,754		7,119,857
TRANSPORTATION - SEG F	292,780-		3,269,945		88,242	2,891,744		2,820-
AIDS								
TRANSPORTATION - SEG *	20,046,583	12,945,899	20,891,741	23,669,648	2,164,125	969,400		27,081,049
TRANSPORTATION - SEG F*	962,148		13,499,415	18,950,825				4,489,261-
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	87,128,986	253,029,940	5,141,841	180,905,957				164,394,810
TRANSPORTATION - SEG F	1,761,138-		150,027,898	148,760,243				493,483-
LOCAL HIGHWAYS AND BRIDGES								
TRANSPORTATION - SEG *	8,078,871	31,880,800	19,208,805	54,058,374				5,110,102
TRANSPORTATION - SEG F*	683,391-		41,039,143	41,786,525				1,430,774-
MOTOR VEHICLE SER & ENFORCEMENT								
GENERAL-PR	664,670		1,614,695	1,780,267				499,099
TRANSPORTATION - SEG *	909,767	64,119,100	495,941	63,121,537				2,403,271
TRANSPORTATION - SEG F	66,219-		685,292	881,984				262,912-
TRANSPORTATION - SEG								
DEBT SERVICES								
TRANSPORTATION - SEG		25,198,377		25,198,377				
TRANSPORTATION COMMISSION								
TRANSPORTATION - SEG *		878,800		734,100				144,700
TRANSPORTATION - SEG F								
COLLECTION OF STATE TAXES								
TRANSPORTATION - SEG *			370,016,011					370,016,011
NON-BUDGET ACCOUNTS								
TRANSPORTATION - SEG *	43,808,311	606,811,803-	192,105,580					370,897,912-
AGENCY TOTAL	159,848,342	6,334,187-	818,087,043	559,847,836	2,315,726	210,245,899		199,191,737
WISCONSIN CONSERVATION CORPS								
CORPS ENROLLEE SUPPORT								
GENERAL-GPR								
TRANSPORTATION - SEG								
CONSERVATION - SEG *	246,564	3,773,978		3,401,400				619,142
ADMINISTRATION								
GENERAL-GPR								
GENERAL-PR								
CONSERVATION - SEG *	34	159,929		158,853				1,110
AGENCY TOTAL	246,599	3,933,907		3,560,253				620,252
FUNCTION TOTAL ENVIRONMENTAL RESOURCES	230,264,427	98,259,460	917,017,101	683,005,639	2,409,072	279,077,926	9,165,582	271,882,768
RECAPITULATION								
GPR	17,694,117	103,173,647		30,769,865		59,203,948	9,162,751	21,731,199
PR	2,306,257		2,801.171	3,486,970			2,832	1,617,626
PR-F	3,217,125		9,881,759	8,600,078		3,232,757		1,266,050
SEG	207,500,575	4,914,187-	684,014,684	420,454,695	2,320,831	212,100,748		251,724,799
SEG-F	453,647-		220,319,486	219,694,032	88,242	4,540,473		4,456,906-
TOTAL	230,264,427	98,259,460	917,017,101	683,005,639	2,409,072	279,077,926	9,165,582	271,882,768

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All Funds - Environmental Resources

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/86	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
TRANSPORTATION, DEPT. OF								
AIDS								
TRANSPORTATION - SEG *	1,723,123	217,806,100	266,759		776,749	214,384,018	NOTE A	4,635,215
TRANSPORTATION - SEG F	2,820-		4,298,175		802,601	3,811,305		318,552-
AIDS								
TRANSPORTATION - SEG *	23,192,389	22,005,700	20,625,670	29,930,662	2,561,477		NOTE A	33,331,621
TRANSPORTATION - SEG F*	4,906,442-		65,639,700	65,511,031				4,777,773-
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	114,797,938	213,481,798	9,778,082	215,052,281			NOTE A	123,005,536
TRANSPORTATION - SEG F	493,483-		131,017,256	130,554,838				31,065-
LOCAL HIGHWAYS AND BRIDGES								
TRANSPORTATION - SEG *	612,062-	28,804,500	6,207,020	35,574,829			NOTE A	1,175,371-
TRANSPORTATION - SEG F*	1,013,593-		4,062,621	3,610,202				561,174-
MOTOR VEHICLE SER & ENFORCEMENT								
GENERAL-PR	499,099		1,309,660	1,626,379				182,380
TRANSPORTATION - SEG *	1,351,087	72,457,500	1,470	67,518,941			NOTE A	6,291,116
TRANSPORTATION - SEG F	262,912-		908,179	959,747				314,479-
TRANSPORTATION - SEG								
DEBT SERVICES								
TRANSPORTATION - SEG		24,804,996		24,804,996				
TRANSPORTATION COMMISSION								
TRANSPORTATION - SEG *	29	823,500		741,355			NOTE A	82,174
TRANSPORTATION - SEG F								
COLLECTION OF STATE TAXES								
TRANSPORTATION - SEG *			389,523,124				NOTE A	389,523,124
NON-BUDGET ACCOUNTS								
TRANSPORTATION - SEG *	65,208,027	589,169,592-	203,838,187	166-			NOTE A	320,123,211-
AGENCY TOTAL	199,480,380	8,985,498-	837,475,903	575,885,094	4,140,826	218,195,323		229,749,541
WISCONSIN CONSERVATION CORPS								
CORPS ENROLLEE SUPPORT								
GENERAL-GPR		1,447,500		1,247,223				200,277
TRANSPORTATION - SEG		150,000						150,000
CONSERVATION - SEG *	39,246	820,900		508,509				351,637
ADMINISTRATION								
GENERAL-GPR								
GENERAL-PR			8,509	21,665				13,156-
CONSERVATION - SEG *	15,388	183,910		199,091				207
AGENCY TOTAL	54,633	2,602,310	8,509	1,976,489				688,964
FUNCTION TOTAL ENVIRONMENTAL RESOURCES	272,196,925	117,803,532	936,571,103	709,170,504	4,612,482	297,667,671	9,665,467	305,455,436
RECAPITULATION								
GPR	21,731,199	122,968,513		36,211,813	379,372	71,098,507	9,665,467	27,344,553
PR	1,617,626		3,633,918	3,962,490				1,289,055
PR-F	1,266,050		9,562,992	8,374,617		2,154,722		299,703
SEG	252,038,956	5,164,981-	707,951,514	451,456,763	3,430,509	219,784,366		280,153,851
SEG-F	4,456,906-		215,422,678	209,164,821	802,601	4,630,077		3,631,726-
TOTAL	272,196,925	117,803,532	936,571,103	709,170,504	4,612,482	297,667,671	9,665,467	305,455,436

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND		BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE.		EXPENDITURES			BALANCE 6/30/85	
			GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
CRIMINAL JUSTICE,COUNCIL ON									
CRIMINAL JUSTICE									
GENERAL-GPR		51,014	141,200		138,548		1,427	1,287	50,952
GENERAL-PRF		8,191-		946,266	653,250	205,082	99,439		19,696-
AGENCY TOTAL		42,823	141,200	946,266	791,798	205,082	100,866	1,287	31,256
EMPLOYMENT RELATIONS COMMISSION									
PROMOTION OF PEACE LABOR REL									
GENERAL-GPR		1,025	1,830,154		1,827,519			2,984	677
GENERAL-PR		1,063		20,366	13,298				8,131
AGENCY TOTAL		2,088	1,830,154	20,366	1,840,817			2,984	8,808
BOARD ON AGING & LONG TERM CARE									
INDENT OF THE NEEDS OF ELD &DIS									
GENERAL-GPR			188,800		188,310			270	220
GENERAL-PR				23,440	25,107				1,667-
GENERAL-PRF		4,052		36,623	40,889				214-
AGENCY TOTAL		4,052	188,800	60,062	254,306			270	1,661-
CHILD ABUSE & NEGLECT PREV BD									
PREV OF CHILD ABUSE & NEGLECT									
GENERAL-PR		263,666		372,108	71,206	131,736			432,832
CHILDRENS TRUST - SE		172		1,231					1,403
AGENCY TOTAL		263,838		373,339	71,206	131,736			434,235
ADOL PREG PREV & PREG SERV BD									
ADOL PREGNANCY PREVENT & SERVS									
GENERAL-GPR									
GENERAL-GPR									
AGENCY TOTAL									
HEALTH & SOCIAL SERVICES									
HLTH SERV PLAN REG & DELV									
GENERAL-GPR		2,256,834	464,180,473		20,721,256	436,449,435		8,793,397	473,218
GENERAL-PR	*	2,433,806		4,136,707	4,772,967	19,090			1,778,456
GENERAL-PRF	*	464,394		626,118,086	24,293,916	602,043,525			245,038
GROUNDWATER -SEG	*		90,000		55,161				34,839
CARE & TREATMENT FACILITIES									
GENERAL-GPR		249,837	39,001,720		38,390,935			578,284	282,338
GENERAL-PR	*	1,989,966		97,547,761	93,932,734				5,604,993
GENERAL-PRF	*	302,020-		875,496	847,808				274,332-

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
CRIMINAL JUSTICE,COUNCIL ON								
CRIMINAL JUSTICE								
GENERAL-GPR	50,952	242,500		238,654			54,798	
GENERAL-PRF	19,696-		967,589	522,004	212,756	235,580		22,448-
AGENCY TOTAL	31,256	242,500	967,589	760,658	212,756	235,580	54,798	22,448-
EMPLOYMENT RELATIONS COMMISSION								
PROMOTION OF PEACE LABOR REL								
GENERAL-GPR	677	1,956,600		1,933,971			23,306	
GENERAL-PR	8,131		18,778	17,502				9,407
AGENCY TOTAL	8,808	1,956,600	18,778	1,951,473			23,306	9,407
BOARD ON AGING & LONG TERM CARE								
INDENT OF THE NEEDS OF ELD &DIS								
GENERAL-GPR	220	196,600		184,745			12,075	
GENERAL-PR	1,667-		87,626	95,019				9,060-
GENERAL-PRF	214-		10,929					10,715
AGENCY TOTAL	1,661-	196,600	98,555	279,764			12,075	1,655
CHILD ABUSE & NEGLECT PREV BD								
PREV OF CHILD ABUSE & NEGLECT								
GENERAL-PR	432,832		343,301	71,300	335,377			369,456
CHILDRENS TRUST - SE	1,403		3,040					4,443
AGENCY TOTAL	434,235		346,341	71,300	335,377			373,899
ADOL PREG PREV & PREG SERV BD								
ADOL PREGNANCY PREVENT & SERVS								
GENERAL-GPR		32,000		14,776			16,937	287
GENERAL-GPR		303,900		110,512				193,388
AGENCY TOTAL		335,900		125,288			16,937	193,675
HEALTH & SOCIAL SERVICES								
HLTH SERV PLAN REG & DELV								
GENERAL-GPR	473,218	463,257,181		21,151,380	441,208,600		205,556	1,164,865
GENERAL-PR *	1,745,711		5,795,276	5,781,779	162,934			1,596,275
GENERAL-PRF *	277,782		645,152,239	26,204,350	625,399,676			6,174,004-
GROUNDWATER -SEG *	2,000	127,300		122,812			NOTE A	6,488
CARE & TREATMENT FACILITIES								
GENERAL-GPR	282,338	38,252,794		37,368,060			798,427	368,644
GENERAL-PR *	5,330,661		98,580,588	99,595,524				4,315,724
GENERAL-PRF *								

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	. APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	. STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	. BALANCE 6/30/85 LAPSING	CONTINUING
HEALTH & SOCIAL SERVICES								
CORRECTIONAL SERVICES								
GENERAL-GPR	352,077	120,656,813		116,731,247	2,576,130		1,429,685	271,828
GENERAL-PR *	7,307,961-		28,732,570	25,405,886	2,041,507			6,022,785-
GENERAL-PRF *	1,396,225-		2,291,349	1,279,327				384,203-
BENEVOLENT FUND-SEG	13,500							13,500
COMMUNITY SERVICES								
GENERAL-GPR	13,852,521	564,924,353		14,829,954	297,584,086	251,586,157	2,522,653	12,254,024
GENERAL-PR *	1,992,453		20,108,831	350,682	14,627,783	3,307,882		3,814,937
GENERAL-PRF *	701,894		563,307,445	31,284,793	434,296,587	93,374,134		5,053,825
VOCATIONAL REHABILITATION								
GENERAL-GPR	1,369,537	8,389,358		3,855,483	3,760,235		255,660	1,887,517
GENERAL-PR	390,667		749,425	629,447				510,645
GENERAL-PRF	117,579		22,806,706	11,607,501	10,970,001			346,783
GENERAL ADMINISTRATION								
GENERAL-GPR	97,642	14,116,660		13,970,902			200,262	43,139
GENERAL-PR	611,271		8,219,962	8,005,708				825,525
GENERAL-PRF	118,914-		1,928,591	1,917,676				107,999-
AGENCY TOTAL	17,768,857	1211,359,377	1376,822,930	412,883,383	1804,368,380	348,268,174	13,779,941	26,651,285
HOSPITAL RATE-SETTING COMM								
HOSPITAL RATE-SETTING COMM								
GENERAL-GPR	1,703	480,200		386,746			41,737	53,420
GENERAL-PR			890,278	276,950				613,328
GENERAL-PRF								
AGENCY TOTAL	1,703	480,200	890,278	663,696			41,737	666,749
INDUSTRY, LABOR & HUMAN RELAT								
INDUSTRY LABOR & HUMAN RELATION								
GENERAL-GPR	20,309	5,162,406		4,236,645	130,450	583,675	215,455	16,489
GENERAL-PR	1,217,896-		28,244,892	17,758,530	3,146,524	4,431,436		1,690,506
GENERAL-PRF	104,441-		63,933,373	10,101,604	53,722,920			4,408
WORK INJ SUPPL -SEG	1,374,393		1,300,128		1,608,259			1,066,262
UNEMPLOYMNT ADM-SEG	1,164,210		18,831,536	15,802,432				4,193,315
UNEMPLOYMNT ADM-SEG F*	1,800,992-		49,232,024	51,065,270	460,496			4,094,734-
REVIEW COMMISSION								
GENERAL-GPR		81,100		67,307			13,793	
GENERAL-PR			130,871	130,871				
GENERAL-PRF			62,643	62,643				
UNEMPLOYMNT ADM-SEG F*	3,756		1,005,936	1,004,099				5,593
AGENCY TOTAL	560,661-	5,243,506	162,741,402	100,229,401	59,068,648	5,015,111	229,249	2,881,839

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	BALANCE 6/30/86 CONTINUING
HEALTH & SOCIAL SERVICES								
CORRECTIONAL SERVICES								
GENERAL-GPR	271,828	133,080,011		128,349,183	2,668,842		1,376,534	957,280
GENERAL-PR *	6,363,347-		32,748,941	30,236,706	2,346,184			6,197,295-
GENERAL-PRF *	43,641-		171,793	138,332				10,180-
BENEVOLENT FUND-SEG	13,500							13,500
COMMUNITY SERVICES								
GENERAL-GPR	12,254,024	619,818,845		17,386,921	322,381,666	275,732,703	2,012,303	14,559,276
GENERAL-PR *	3,640,955		37,594,550	624,329	36,919,743	3,498,410		193,023
GENERAL-PRF *	5,227,807		578,132,356	37,145,162	442,383,544	94,228,610		9,602,847
VOCATIONAL REHABILITATION								
GENERAL-GPR	1,887,517	8,372,630		3,556,521	4,156,965		2,189,306	357,355
GENERAL-PR	510,645		177,360	447,914	44,735			195,355
GENERAL-PRF	346,783		26,398,162	12,334,887	13,642,108			767,950
GENERAL ADMINISTRATION								
GENERAL-GPR	43,139	13,447,158		13,237,931			213,998	38,367
GENERAL-PR	825,525		10,623,285	10,465,406				983,403
GENERAL-PRF	107,999-		1,446,377	1,013,415				324,962
AGENCY TOTAL	26,618,447	1276,355,919	1436,820,928	445,160,615	1891,314,995	373,459,724	6,796,124	23,063,836
HOSPITAL RATE-SETTING COMM								
HOSPITAL RATE-SETTING COMM								
GENERAL-GPR	53,420	428,100		398,459			67,940	15,122
GENERAL-PR	613,328		681,098	695,596				598,830
GENERAL-PRF								
AGENCY TOTAL	666,749	428,100	681,098	1,094,054			67,940	613,952
INDUSTRY, LABOR & HUMAN RELAT								
INDUSTRY LABOR & HUMAN RELATION								
GENERAL-GPR	16,489	4,928,150		4,485,371	49,050	242,560	159,708	7,950
GENERAL-PR	1,690,506		53,605,229	42,979,418	3,685,555	5,447,107		3,183,655
GENERAL-PRF	4,408		120,205,602	62,442,237	35,437,419	15,108,849		7,221,505
WORK INJ SUPPL -SEG	1,066,262		1,519,582		1,507,593			1,078,252
UNEMPLOYMNT ADM-SEG	4,193,315		4,193,315-					
UNEMPLOYMNT ADM-SEG F*	4,089,141-		4,089,141					
REVIEW COMMISSION								
GENERAL-GPR		89,500		89,078			422	
GENERAL-PR			130,735	130,735				
GENERAL-PRF			1,057,379	1,050,164				7,215
UNEMPLOYMNT ADM-SEG F*								
AGENCY TOTAL	2,881,839	5,017,650	176,414,354	111,177,004	40,679,616	20,798,516	160,130	11,498,576

Schedule A-4 1984-85
All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	CONTINUING
JUSTICE, DEPARTMENT OF								
LEGAL SERVICES								
GENERAL-GPR	107,192	8,009,205		8,019,017			75,730	21,650
GENERAL-PRF	15,268-		964,118	925,023				23,828
LAW ENFORCEMENT SERVICES								
GENERAL-GPR	22,939	7,372,507		7,252,186		92,500	35,355	15,405
GENERAL-PR	13,545		5,175,526	2,334,244		2,549,416		305,412
GENERAL-PRF	14,149-		22,504	23,165				14,810-
ADMINISTRATIVE SERVICES								
GENERAL-GPR	27,807	1,784,300		1,810,477			215	1,415
GENERAL-PRF	839		42,030	27,980				14,889
TRUST LANDS & INVESTMENTS DIV								
GENERAL-PR	134,535-		362,739	230,718				2,513-
GENERAL-PRF			26,547			26,547		
VICTIMS AND WITNESSES								
GENERAL-GPR		1,742,313		281,954	930,313	530,000	46	
GENERAL-PR	12		452,667	20,665		432,179		165-
GENERAL-PRF								
AGRIC COLLEGE - SEG	305,282							305,282
COMMON SCHOOL - SEG	127,515,739		11,547,743					139,063,482
NORMAL SCHOOL FD-SEG	14,761,272		640,567					15,401,839
UNIVERSITY FUND-SEG	234,130							234,130
AGENCY TOTAL	142,824,805	18,908,324	19,234,441	20,925,429	930,313	3,630,641	111,345	155,369,843
MILITARY AFFAIRS, DEPARTMENT OF								
NATIONAL GUARD OPERATIONS								
GENERAL-GPR	36,929	4,629,767		4,152,935			507,508	6,254
GENERAL-PR	11,415		67,485	23,026				55,874
GENERAL-PRF	3,418,036-		5,111,327	3,813,134				2,119,843-
GUARD MEMBERS BENEFITS								
GENERAL-GPR		199,178			100,435		98,744	
AGENCY TOTAL	3,369,692-	4,828,946	5,178,812	7,989,095	100,435		606,252	2,057,716-
VETERANS AFFAIRS								
HOME FOR VETERANS								
GENERAL-GPR	581	2,175,246		2,051,277			124,551	
GENERAL-PR	1,690,032		14,714,031	14,635,338				1,768,725
GENERAL-PRF								
LOAN & AIDS TO VETERANS								
GENERAL-GPR								
GENERAL-PRF	4,177-		10,556	6,424				45-
VETERANS TRUST - SEG	30,815,448		242,981	2,257,729	2,987,793	162,000		25,650,906
SELF-AMORTIZ VETS MTG LOANS								
VETS MORTG LOAN-SEG	112,279,908		242,003,826	135,860,758				218,422,976
AGENCY TOTAL	144,781,793	2,175,246	256,971,394	154,811,526	2,987,793	162,000	124,551	245,842,563

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	APPROPRIATIONS BY SOURCE PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	BALANCE 6/30/86 CONTINUING
JUSTICE, DEPARTMENT OF								
LEGAL SERVICES								
GENERAL-GPR	21,650	9,000,637		8,771,550			171,724	79,014
GENERAL-PRF	23,828		661,642	671,179				14,290
LAW ENFORCEMENT SERVICES								
GENERAL-GPR	15,405	8,842,214		8,496,838		62,500	241,645	56,636
GENERAL-PR	305,412		5,545,779	2,181,229		2,286,000		1,383,961
GENERAL-PRF	14,810-		44,806	17,723				12,273
ADMINISTRATIVE SERVICES								
GENERAL-GPR	1,415	2,005,800		1,710,099			45,729	251,387
GENERAL-PRF	14,889		32,370	21,190				26,070
TRUST LANDS & INVESTMENTS DIV								
GENERAL-PR	2,513-		242,766	246,842				6,588-
GENERAL-PRF			29,821			29,821		
VICTIMS AND WITNESSES								
GENERAL-GPR		2,273,600		379,724	929,843	798,759	164,824	450
GENERAL-PR	165-		495,665	25,691		432,000		37,809
GENERAL-PRF			4,625		4,770			145-
AGRIC COLLEGE - SEG	305,282							305,282
COMMON SCHOOL - SEG	139,063,482		10,357,878					149,421,360
NORMAL SCHOOL FD-SEG	15,401,839		392,218					15,794,057
UNIVERSITY FUND-SEG	234,130							234,130
AGENCY TOTAL	155,369,843	22,122,251	17,807,571	22,522,064	934,613	3,609,080	623,922	167,609,985
MILITARY AFFAIRS, DEPARTMENT OF								
NATIONAL GUARD OPERATIONS								
GENERAL-GPR	6,254	4,909,478		4,656,081			234,671	24,980
GENERAL-PR	55,874		56,591	58,769				53,696
GENERAL-PRF	2,119,843-		7,020,925	4,926,480				25,399-
GUARD MEMBERS BENEFITS								
GENERAL-GPR		26,555			26,555			
AGENCY TOTAL	2,057,716-	4,936,033	7,077,516	9,641,330	26,555		234,671	53,277
VETERANS AFFAIRS								
HOME FOR VETERANS								
GENERAL-GPR		3,398,750		3,276,551			120,079	2,120
GENERAL-PR	1,768,725		16,262,965	15,688,668				2,343,022
GENERAL-PRF								
LOAN & AIDS TO VETERANS								
GENERAL-GPR		1,000,000		1,000,000				
GENERAL-PRF	45-		13,600	13,555				
VETERANS TRUST - SEG	25,650,906		13,226,994-	6,046,997	2,016,075	79,500	NOTE A	4,281,341
SELF-AMORTIZ VETS MTG LOANS								
VETS MORTG LOAN-SEG	218,422,976		212,766,165	161,748,835		79,500		269,360,806
AGENCY TOTAL	245,842,563	4,398,750	215,815,737	187,774,606	2,016,075	159,000	120,079	275,987,290

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All Funds - Human Relations and Resources

AGENCY	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
PROGRAM	7/1/84	GENERAL		STATE		LOCAL	6/30/85	
FUND	CONTINUING	PURPOSE	PROGRAM	OPERATIONS	AIDS	ASSISTANCE	LAPSING	CONTINUING
WISC HOUSING & ECON DEVEL AUTH								
AGRICULTURAL PROD LOAN GUARANTY								
GENERAL-GPR		11,000,000			11,000,000			
DEFERRED PAYMENT LOAN FUND								
GENERAL-GPR								
AGENCY TOTAL		11,000,000			11,000,000			
FUNCTION TOTAL HUMAN RELATIONS AND RESOURCES	301,759,606	1256,155,753	1823,239,290	700,460,657	1878,792,386	357,176,792	14,897,614	429,827,200
RECAPITULATION								
GPR	18,447,948	1256,065,753		238,912,697	752,531,083	252,793,760	14,897,614	15,378,547
PR	737,504		209,949,660	168,617,379	19,966,640	10,720,912		11,382,233
PR-F	4,092,664-		1288,483,659	86,885,132	1101,238,115	93,500,120		2,767,628
SEG	288,464,054	90,000	274,568,012	153,976,080	4,596,052	162,000		404,387,933
SEG-F	1,797,236-		50,237,960	52,069,369	460,496			4,089,141-
TOTAL	301,759,606	1256,155,753	1823,239,290	700,460,657	1878,792,386	357,176,792	14,897,614	429,827,200

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/86	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
WISC HOUSING & ECON DEVEL AUTH								
AGRICULTURAL PROD LOAN GUARANTY								
GENERAL-GPR								
DEFERRED PAYMENT LOAN FUND								
GENERAL-GPR		2,500,000			2,500,000			
AGENCY TOTAL		2,500,000			2,500,000			
FUNCTION TOTAL HUMAN RELATIONS AND RESOURCES	429,794,361	1318,490,303	1856,048,465	780,558,157	1938,019,987	398,261,899	8,109,982	479,383,104
RECAPITULATION								
GPR	15,378,547	1318,363,003		256,796,405	773,921,520	276,836,522	8,109,982	18,077,121
PR	10,560,612		262,990,533	209,342,429	43,494,526	11,663,517		9,050,672
PR-F	3,589,249		1381,350,215	146,500,679	1117,080,273	109,602,861		11,755,652
SEG	404,355,094	127,300	207,618,576	167,918,644	3,523,668	159,000		440,499,659
SEG-F	4,089,141-		4,089,141					
TOTAL	429,794,361	1318,490,303	1856,048,465	780,558,157	1938,019,987	398,261,899	8,109,982	479,383,104

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All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	APPROPRIATIONS BY SOURCE. PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	BALANCE 6/30/85 CONTINUING
ADMINISTRATION, DEPARTMENT OF								
SUPERVISION AND MANAGEMENT								
GENERAL-GPR	454,267	14,513,037		13,492,506	803,352		302,441	369,006
GENERAL-PR	9,433,749-		43,453,084	44,952,866				10,933,531-
GENERAL-PRF	262,522		1,405,091	1,541,092				126,521
EMERGENCY GOVERNMENT SERVICES								
GENERAL-GPR	16,359	1,408,700		584,326			59,013	781,720
GENERAL-PR	53,735-		234,867	278,429				97,297-
GENERAL-PRF	91,039-		3,010,569	1,330,714	90,664	1,754,496		256,345-
COMMITTEES & INTERSTATE BODIES								
GENERAL-GPR	313,586	329,500		487,351			41,057	114,678
GENERAL-PR			13,575	12,518				1,057
ATTACHED DIVISIONS/BDS/COMM								
GENERAL-GPR	1,690	879,180		779,633			84,366	16,871
GENERAL-PR								
GENERAL-PRF	18,829		432,710	241,069				210,470
AGENCY TOTAL	8,511,270-	17,130,417	48,549,895	63,700,504	894,015	1,754,496	486,876	9,666,850-
ELECTIONS BOARD								
ADMIN OF ELEC & CAMPN FIN LAWS								
GENERAL-GPR	828	394,258		380,069			16	15,001
GENERAL-PR			2,405			2,405		
WI ELECTION CAMP-SEG	1,537,613		597,733		1,033,028			1,102,318
AGENCY TOTAL	1,538,441	394,258	600,138	380,069	1,033,028	2,405	16	1,117,319
EMPLOYMENT RELATIONS, DEPT. OF								
EMPLOYMENT RELATIONS								
GENERAL-GPR	12,694	3,643,922		3,609,813			37,687	9,116
GENERAL-PR	99,169		701,054	754,235				45,988
AFFIRMATIVE ACTION COUNCIL								
GENERAL-GPR		9,700		7,061			643	1,996
GENERAL-PR								
AGENCY TOTAL	111,863	3,653,622	701,054	4,371,109			38,330	57,100
EMPLOYE TRUST FUNDS, DEPT. OF								
EMPLOYE BENEFIT PLANS								
GENERAL-GPR		12,433,357			12,433,357			
FIXED RETIRE INV-SEG	6797,802,886		1209,247,995	270,696,268				7736,354,613
VAR RETIRE INV - SEG	1303,803,039		426,172,251	44,435,656				1685,539,634
PUBL EMPL TRUST-SEG	23,130,896		735,022,731	738,963,437				19,190,190
AGENCY TOTAL	8124,736,821	12,433,357	2370,442,976	1054,095,361	12,433,357			9441,084,436
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-GPR		129,300		111,378			17,922	

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All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	B A L A N C E 6/30/86 LAPSING	CONTINUING
ADMINISTRATION, DEPARTMENT OF								
SUPERVISION AND MANAGEMENT								
GENERAL-GPR	369,006	14,802,624		13,052,585	1,266,697		618,630	233,718
GENERAL-PR	10,933,531-		49,932,207	48,200,526				9,201,850-
GENERAL-PRF	126,521		40,255,723	1,871,334				38,510,910
EMERGENCY GOVERNMENT SERVICES								
GENERAL-GPR	781,720	667,700		559,402	281,311		345,700	263,007
GENERAL-PR	97,297-		430,931	289,293				44,341
GENERAL-PRF	256,345-		2,368,451	1,016,136	42,420-	1,193,468		55,077-
COMMITTEES & INTERSTATE BODIES								
GENERAL-GPR	114,678	252,300		310,869			39,420	16,689
GENERAL-PR	1,057		160,882	83,340				78,599
ATTACHED DIVISIONS/BDS/COMM								
GENERAL-GPR	16,871	1,154,138		1,101,577			57,684	11,748
GENERAL-PR								
GENERAL-PRF	210,470		271,348	360,835				120,983
AGENCY TOTAL	9,666,850-	16,876,762	93,419,543	66,845,897	1,505,588	1,193,468	1,061,434	30,023,069
ELECTIONS BOARD								
ADMIN OF ELEC & CAMPN FIN LAWS								
GENERAL-GPR	15,001	376,334		391,135				200
GENERAL-PR								
WI ELECTION CAMP-SEG	1,102,318		552,752					1,655,070
AGENCY TOTAL	1,117,319	376,334	552,752	391,135				1,655,270
EMPLOYMENT RELATIONS, DEPT. OF								
EMPLOYMENT RELATIONS								
GENERAL-GPR	9,116	4,414,455		4,191,284			106,097	126,191
GENERAL-PR	45,988		774,388	695,842				124,534
AFFIRMATIVE ACTION COUNCIL								
GENERAL-GPR	1,996	9,700		11,628			68	
GENERAL-PR								
AGENCY TOTAL	57,100	4,424,155	774,388	4,898,754			106,165	250,725
EMPLOYE TRUST FUNDS, DEPT. OF								
EMPLOYE BENEFIT PLANS								
GENERAL-GPR		11,549,481			11,549,481			
FIXED RETIRE INV-SEG	7736,354,613		1488,504,374	319,258,850				8905,600,136
VAR RETIRE INV - SEG	1685,539,634		561,603,622	50,135,817				2197,007,439
PUBL EMPL TRUST-SEG	19,190,190		800,992,037	800,678,150				19,504,076
AGENCY TOTAL	9441,084,436	11,549,481	2851,100,032	1170,072,817	11,549,481			1122,111,651
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-GPR		134,600		121,485			172	12,943

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All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/84	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/85	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
ETHICS BOARD								
CODE OF ETHICS								
AGENCY TOTAL		129,300		111,378			17,922	
OFFICE OF THE GOVERNOR								
EXECUTIVE ADMINISTRATION								
GENERAL-GPR		1,287,708		1,287,708				
EXECUTIVE RESIDENCE								
GENERAL-GPR		146,092		146,092				
LIEUTENANT GOVERNOR								
GENERAL-GPR	893	193,200		176,949			15,592	1,552
AGENCY TOTAL	893	1,627,000		1,610,749			15,592	1,552
EXECUTIVE PROGRAMS								
ECONOMIC STABILIZATION								
GENERAL-GPR								
AGENCY TOTAL								
INVESTMENT BOARD								
INVESTMENT OF FUNDS								
GENERAL-PR	42,304-		2,116,802	2,072,705				1,792
INVESTMENT FUND - SE								
FIXED RETIRE INV-SEG	597,149,409		274,612,082	1,883,311				869,878,180
VAR RETIRE INV - SEG								
AGENCY TOTAL	597,107,104		276,728,884	3,956,016				869,879,972
PERSONNEL BOARD								
PERSONNEL REGULATION								
GENERAL-GPR		29,100		18,036			11,064	
AGENCY TOTAL		29,100		18,036			11,064	
PERSONNEL COMMISSION								
REVIEW OF PERSONNEL DECISIONS								
GENERAL-GPR	5,600	492,700		489,166			8,369	766
AGENCY TOTAL	5,600	492,700		489,166			8,369	766
PUBLIC DEFENDER BOARD								
LEGAL ASSISTANCE								
GENERAL-GPR	312,865	17,783,900		17,986,222		15,562	17,031	77,949
GENERAL-PR	1,250							1,250
GENERAL-PRF	7,152							7,152
AGENCY TOTAL	321,266	17,783,900		17,986,222		15,562	17,031	86,351

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All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/86	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
ETHICS BOARD								
CODE OF ETHICS								
AGENCY TOTAL		134,600		121,485			172	12,943
OFFICE OF THE GOVERNOR								
EXECUTIVE ADMINISTRATION								
GENERAL-GPR		1,426,566		1,426,566				
EXECUTIVE RESIDENCE								
GENERAL-GPR		144,055		144,055				
LIEUTENANT GOVERNOR								
GENERAL-GPR	1,552	203,400		182,199			22,753	
AGENCY TOTAL	1,552	1,774,021		1,752,820			22,753	
EXECUTIVE PROGRAMS								
ECONOMIC STABILIZATION								
GENERAL-GPR								
AGENCY TOTAL								
INVESTMENT BOARD								
INVESTMENT OF FUNDS								
GENERAL-PR	1,792		2,878,045	2,837,093				42,744
INVESTMENT FUND - SE								
FIXED RETIRE INV-SEG	869,878,180		1382,991,552	2,078,309				2250,791,423
VAR RETIRE INV - SEG								
AGENCY TOTAL	869,879,972		1385,869,597	4,915,402				2250,834,167
PERSONNEL BOARD								
PERSONNEL REGULATION								
GENERAL-GPR		4,000		3,990			10	
AGENCY TOTAL		4,000		3,990			10	
PERSONNEL COMMISSION								
REVIEW OF PERSONNEL DECISIONS								
GENERAL-GPR	766	496,435		480,940			16,261	
AGENCY TOTAL	766	496,435		480,940			16,261	
PUBLIC DEFENDER BOARD								
LEGAL ASSISTANCE								
GENERAL-GPR	77,949	20,019,700		20,026,357		5,204	36,142	29,946
GENERAL-PR	1,250							1,250
GENERAL-PRF	7,152							7,152
AGENCY TOTAL	86,351	20,019,700		20,026,357		5,204	36,142	38,348

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All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	. APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	B A L A N C E 6/30/85 LAPSING	CONTINUING
REVENUE,DEPARTMENT OF								
COLLECTION OF STATE TAXES								
GENERAL-GPR	495,968	26,792,200		26,899,347			150,966	237,855
GENERAL-PR	91,788-		377,939	400,526				114,375-
GENERAL-PRF								
TRANSPORTATION - SEG *		849,100		844,187				4,913
STATE AND LOCAL FINANCE								
GENERAL-GPR	58,446	6,710,400		6,705,405			32,413	31,028
GENERAL-PR	128,999-		392,922	272,549			11,675	20,300-
GENERAL-PRF								
ADMINISTRATIVE SERVICES								
GENERAL-GPR	29,462	8,084,384		7,978,362			84,905	50,578
GENERAL-PR	7,994-		134,908	108,703			2,617	15,594-
GENERAL-PRF								
INVESIMENT & LOCAL IMPACT FUND								
GENERAL-GPR	4,700	51,300		46,434			5,016	4,550
LOCAL IMPACT FD-SEG	213,627		495,165			501,729		207,063
PROPERTY TAX DEFERRAL								
GENERAL-GPR								
PROPERTY TAX REF-SEG								
AGENCY TOTAL	573,422	42,487,384	1,400,934	43,255,512		501,729	287,592	416,906

Schedule A-5 1985-86
All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
REVENUE, DEPARTMENT OF								
COLLECTION OF STATE TAXES								
GENERAL-GPR	237,855	28,924,300		28,673,405			167,479	321,271
GENERAL-PR	114,375-		379,986	381,261				115,650-
GENERAL-PRF								
TRANSPORTATION - SEG *	132	753,400		741,442			NOTE A	12,090
STATE AND LOCAL FINANCE								
GENERAL-GPR	31,028	7,123,600		7,062,141			6,322	86,165
GENERAL-PR	20,300-		244,016	256,850				33,134-
GENERAL-PRF				285				285-
ADMINISTRATIVE SERVICES								
GENERAL-GPR	50,578	8,962,100		8,729,506			100,538	182,634
GENERAL-PR	15,594		49,314	35,016			33,736	3,844-
GENERAL-PRF								
INVESTMENT & LOCAL IMPACT FUND								
GENERAL-GPR	4,550	63,100		49,409			14,176	4,065
LOCAL IMPACT FD-SEG	207,063		505,182			459,524		252,721
PROPERTY TAX DEFERRAL								
GENERAL-GPR								
PROPERTY TAX REF-SEG			2,693,712	57,000				2,636,712
AGENCY TOTAL	412,125	45,826,500	3,872,210	45,986,316		459,524	322,252	3,342,743

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All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	APPROPRIATIONS BY SOURCE PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	BALANCE 6/30/85 CONTINUING
SECRETARY OF STATE								
MANAGING & OPER PROG RESPON								
GENERAL-GPR		694,700		682,658			12,042	
GENERAL-PR	209,229		588,640	715,415				82,454
AGENCY TOTAL	209,229	694,700	588,640	1,398,074			12,042	82,454
TREASURER, STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-GPR		423,300		409,489			12,024	1,787
GENERAL-PR	214,548		279,954	205,503				289,000
AGENCY TOTAL	214,548	423,300	279,954	614,992			12,024	290,787
FUNCTION TOTAL GENERAL EXECUTIVE FUNCTIONS	8716,307,918	97,279,037	2699,292,476	1191,987,188	14,360,400	2,274,192	906,858	10303,350,794
RECAPITULATION								
GPR	1,707,359	96,429,937		82,278,005	13,236,709	15,562	892,567	1,714,454
PR	9,234,373-		48,296,149	49,773,449		2,405	14,291	10,728,369-
PR-F	197,463		4,848,370	3,112,875	90,664	1,754,496		87,798
SEG	8723,637,469	849,100	2646,147,957	1056,822,859	1,033,028	501,729		10312,276,911
SEG-F								
TOTAL	8716,307,918	97,279,037	2699,292,476	1191,987,188	14,360,400	2,274,192	906,858	10303,350,794

Schedule A-5 1985-86
All Funds - General Executive Functions

AGENCY	BALANCE	. APPROPRIATIONS BY SOURCE.			EXPENDITURES		. BALANCE	
PROGRAM FUND	7/1/85 . CONTINUING .	GENERAL PURPOSE	PROGRAM	. STATE . OPERATIONS	AIDS	LOCAL ASSISTANCE .	6/30/86 LAPSING	CONTINUING
SECRETARY OF STATE								
MANAGING & OPER PROG RESPON								
GENERAL-GPR		719,200		719,157			43	
GENERAL-PR	82,454		1,076,523	548,383				610,594
AGENCY TOTAL	82,454	719,200	1,076,523	1,267,540			43	610,594
TREASURER, STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-GPR	1,787	480,400		436,308			17,854	28,025
GENERAL-PR	289,000		893,393	152,274				1,030,119
AGENCY TOTAL	290,787	480,400	893,393	588,581			17,854	1,058,144
FUNCTION TOTAL GENERAL EXECUTIVE FUNCTIONS	10303,346,012	102,681,588	4337,558,438	1317,352,034	13,055,069	1,658,197	1,583,086	13409,937.654
RECAPITULATION								
GPR	1,714,454	101,928,188		87,673,996	13,097,489	5,204	1,549,349	1,316,602
PR	10,728,369-		56,819,686	53,479,878			33,736	7,422,298-
PR-F	87,798		42,895,522	3,248,591	42,420-	1,193,468		38,583,682
SEG	10312,272,130	753,400	4237,843,230	1172,949,569		459,524		13377,459,667
SEG-F								
TOTAL	10303,346,012	102,681,588	4337,558,438	1317,352,034	13,055,069	1,658,197	1,583,086	13409,937,654

Schedule A-6 1984-85
All Funds - Judicial

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/85	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
CIRCUIT COURTS								
COURT OPERATIONS								
GENERAL-GPR 1		22,741,240		22,682,770			58,470	
AGENCY TOTAL		22,741,240		22,682,770			58,470	
JUDICIAL COUNCIL								
ADVISORY SERV TO COURTS & LEGIS								
GENERAL-GPR		102,900		101,761			1,139	
AGENCY TOTAL		102,900		101,761			1,139	
COURT OF APPEALS								
APPELLATE PROCEEDINGS								
GENERAL-GPR		2,803,097		2,803,097				
AGENCY TOTAL		2,803,097		2,803,097				
JUDICIAL COMMISSION								
JUDICIAL CONDUCT								
GENERAL-GPR	27,969	143,000		148,257			4,593	18,120
AGENCY TOTAL	27,969	143,000		148,257			4,593	18,120

Schedule A-6 1985-86
All Funds - Judicial

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
CIRCUIT COURTS								
COURT OPERATIONS								
GENERAL-GPR 1		24,346,159		24,346,159				
AGENCY TOTAL		24,346,159		24,346,159				
JUDICIAL COUNCIL								
ADVISORY SERV TO COURTS & LEGIS								
GENERAL-GPR		107,200		106,039			1,161	
AGENCY TOTAL		107,200		106,039			1,161	
COURT OF APPEALS								
APPELLATE PROCEEDINGS								
GENERAL-GPR		2,980,332		2,980,332				
AGENCY TOTAL		2,980,332		2,980,332				
JUDICIAL COMMISSION								
JUDICIAL CONDUCT								
GENERAL-GPR	18,120	154,700		133,013			10,708	29,099
AGENCY TOTAL	18,120	154,700		133,013			10,708	29,099

Schedule A-6 1984-85
All Funds - Judicial

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/85 LAPSING	CONTINUING
SUPREME COURT								
SUPREME COURT PROCEEDINGS								
GENERAL-GPR		1,838,499		1,838,499				
DIRECTOR OF STATE COURTS								
GENERAL-GPR	652	2,116,600		2,117,252				
GENERAL-PR	4,215		18,942	23,067				90
GENERAL-PRF	20,816-		112,446	102,885				11,255-
TEMP WKS COMP FD-SEG								
PATIENT COMP PANELS	2,712,798		265,891	973,657				2,005,032
PRO COMPETENCE & RESPONSIBILITY								
GENERAL-PR	241,925		770,994	816,360				196,559
LAW LIBRARY								
GENERAL-GPR	1,500	426,700		424,675			3,161	364
GENERAL-PR	2,013		35,067	28,959				8,121
AGENCY TOTAL	2,942,287	4,381,799	1,203,339	6,325,354			3,161	2,198,910
FUNCTION TOTAL JUDICIAL	2,970,256	30,172,036	1,203,339	32,061,239			67,363	2,217,030
RECAPITULATION								
GPR	30,122	30,172,036		30,116,311			67,363	18,484
PR	248,152		825,003	868,385				204,770
PR-F	20,816-		112,446	102,885				11,255-
SEG	2,712,798		265,891	973,657				2,005,032
SEG-F								
TOTAL	2,970,256	30,172,036	1,203,339	32,061,239			67,363	2,217,030

Schedule A-6 1985-86
All Funds - Judicial

AGENCY PROGRAM FUND	BALANCE 7/1/85	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/86	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
SUPREME COURT								
SUPREME COURT PROCEEDINGS								
GENERAL-GPR		2,078,538		2,078,538				
DIRECTOR OF STATE COURTS								
GENERAL-GPR		3,141,100		3,072,083			68,146	872
GENERAL-PR	90		72,358	64,491				7,956
GENERAL-PRF	11,255-		82,999	71,744				
TEMP WKS COMP FD-SEG			1,202,030	53,265				1,148,765
PATIENT COMP PANELS	2,005,032		1,062,455-	942,577				
PRO COMPETENCE & RESPONSIBILITY								
GENERAL-PR	196,559		802,087	812,197				186,450
LAW LIBRARY								
GENERAL-GPR	364	512,300		504,040			8,624	
GENERAL-PR	8,121		38,741	32,900				13,961
AGENCY TOTAL	2,198,910	5,731,938	1,135,760	7,631,835			76,769	1,358,004
FUNCTION TOTAL JUDICIAL	2,217,030	33,320,329	1,135,760	35,197,379			88,638	1,387,103
RECAPITULATION								
GPR	18,484	33,320,329		33,220,204			88,638	29,971
PR	204,770		913,186	909,589				208,367
PR-F	11,255-		82,999	71,744				
SEG	2,005,032		139,575	995,842				1,148,765
SEG-F								
TOTAL	2,217,030	33,320,329	1,135,760	35,197,379			88,638	1,387,103

Schedule A-7 1984-85
All Funds - Legislative

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	B A L A N C E 6/30/85 LAPSING	CONTINUING
LEGISLATURE								
ENACTMENT OF STATE LAWS								
GENERAL-GPR		18,030,853		18,027,040			3,813	
SPECIAL STUDY GROUPS								
GENERAL-GPR		128,479		123,662			4,817	
LEGISLATIVE SERVICE AGENCIES								
GENERAL-GPR	1,876	6,432,867		6,234,492			194,676	5,576
GENERAL-PR	408,453		323,350	235,394				496,409
AGENCY TOTAL	410,329	24,592,200	323,350	24,620,588			203,306	501,985
FUNCTION TOTAL LEGISLATIVE	410,329	24,592,200	323,350	24,620,588			203,306	501,985
RECAPITULATION								
GPR	1,876	24,592,200		24,385,194			203,306	5,576
PR	408,453		323,350	235,394				496,409
PR-F								
SEG								
SEG-F								
TOTAL	410,329	24,592,200	323,350	24,620,588			203,306	501,985

Schedule A-7 1985-86
All Funds - Legislative

AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
LEGISLATURE								
ENACTMENT OF STATE LAWS								
GENERAL-GPR		20,559,242		20,559,242				
SPECIAL STUDY GROUPS								
GENERAL-GPR		141,891		140,708			1,183	
LEGISLATIVE SERVICE AGENCIES								
GENERAL-GPR	5,576	6,481,301		6,484,477				2,400
GENERAL-PR	496,409		343,245	294,553				545,101
AGENCY TOTAL	501,985	27,182,434	343,245	27,478,980			1,183	547,501
FUNCTION TOTAL LEGISLATIVE	501,985	27,182,434	343,245	27,478,980			1,183	547,501
RECAPITULATION								
GPR	5,576	27,182,434		27,184,427			1,183	2,400
PR	496,409		343,245	294,553				545,101
PR-F								
SEG								
SEG-F								
TOTAL	501,985	27,182,434	343,245	27,478,980			1,183	547,501

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AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/85	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
SHARED REVENUE & TAX RELIEF								
SHARED REV ACCT & MIN PYMTS								
GENERAL-GPR	95,250	723,205,638				723,180,595	3	120,290
TAX RELIEF								
GENERAL-GPR	19,400,000	420,018,778			158,418,784	280,999,994		
STATE PROPERTY TAX CREDITS								
GENERAL-GPR								
AGENCY TOTAL	19,495,250	1143,224,416			158,418,784	1004,180,589	3	120,290
MISCELLANEOUS APPROPRIATIONS								
CASH MGMT EXP, INT & PRINC REPAY								
GENERAL-GPR		5,839,061		5,839,061				
TAX INT & ASSISTANCE PAYMENTS								
GENERAL-GPR	1,035,002	26,465,741		17,542,153	468,427	8,691,703	47,551	750,908
TRANSPORTATION - SEG		850,187				850,187		
STATE HOUSING AUTH RESERVE FUND								
STATE HSING AUTH-SEG	4,887,020		721					4,887,742
MISCELLANEOUS RECEIPTS								
GENERAL-PR	334		111,680	113,039				1,025-
DEBT COLLECTIONS								
GENERAL-PR								
DATA PROCESSING SERVICE CENTERS								
GENERAL-PR	2,252,456		19,223,597	19,229,758				2,246,295
AGENCY TOTAL	8,174,812	33,154,989	19,335,999	42,724,012	468,427	9,541,890	47,551	7,883,920
PUBLIC DEBT								
BOND SECURITY & REDEMPTION FUND								
BOND SECURITY - SEG	32,872,221		374,444,195	320,137,281				87,179,135
AGENCY TOTAL	32,872,221		374,444,195	320,137,281				87,179,135
PROGRAM SUPPLEMENTS								
EMPLOYE COMP. AND SUPPORT								
GENERAL-GPR		10,861,151		10,847,121			14,030	
CONTRACTUAL SERVICES								
GENERAL-GPR	226,538	6,095,233		3,298,967			2,955,933	66,871
TAXES, ASSESSMENTS & SPEC CHGS								
GENERAL-GPR		857,093		433,403			423,690	
JOINT COMM FINANCE SUPPL APPNS								
GENERAL-GPR		412,700					412,700	
CANCELLED DRAFTS								
GENERAL-PR	1,800,560		781,120	387,085				2,194,594
CONSERVATION - SEG	15,197		3,000	3,947				14,250
WORK INJ SUPPL -SEG	1,339		6	169				1,177
UNEMPLOYMNT ADM-SEG *	3,522		3	123				3,402
INSURANCE-SEG	82		5-					78

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AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
SHARED REVENUE & TAX RELIEF								
SHARED REV ACCT & MIN PYMTS								
GENERAL-GPR	120,290	759,360,000				759,389,778		90,513
TAX RELIEF								
GENERAL-GPR		429,556,770			139,920,751	289,636,019		
STATE PROPERTY TAX CREDITS								
GENERAL-GPR		155,000,000				154,999,984	16	
AGENCY TOTAL	120,290	1343,916,770			139,920,751	1204,025,781	16	90,513
MISCELLANEOUS APPROPRIATIONS								
CASH MGMT EXP, INT & PRINC REPAY								
GENERAL-GPR		8,469,263		8,469,263				
TAX INT & ASSISTANCE PAYMENTS								
GENERAL-GPR	750,908	47,256,505		17,671,529	2,930,351	10,590,187	7,925,582	8,889,764
TRANSPORTATION - SEG		1,012,881				1,012,881		
STATE HOUSING AUTH RESERVE FUND								
STATE HSING AUTH-SEG	4,887,742		597					4,888,339
MISCELLANEOUS RECEIPTS								
GENERAL-PR	1,025-		2,029					1,005
DEBT COLLECTIONS								
GENERAL-PR								
DATA PROCESSING SERVICE CENTERS								
GENERAL-PR	2,246,295		26,362,284	22,898,209				5,710,370
AGENCY TOTAL	7,883,920	56,738,649	26,364,911	49,039,001	2,930,351	11,603,067	7,925,582	19,489,478
PUBLIC DEBT								
BOND SECURITY & REDEMPTION FUND								
BOND SECURITY - SEG	87,179,135		311,675,323	319,346,317				79,508,142
AGENCY TOTAL	87,179,135		311,675,323	319,346,317				79,508,142
PROGRAM SUPPLEMENTS								
EMPLOYE COMP. AND SUPPORT								
GENERAL-GPR		10,173,544		10,173,544				
CONTRACTUAL SERVICES								
GENERAL-GPR	66,871	3,084,674		2,992,103			143,615	15,827
TAXES, ASSESSMENTS & SPEC CHGS								
GENERAL-GPR		70,826		70,826				
JOINT COMM FINANCE SUPPL APPNS								
GENERAL-GPR								
CANCELLED DRAFTS								
GENERAL-PR	2,194,594		905,679	647,797				2,452,476
CONSERVATION - SEG	14,250		4,389	1,199				17,439
WORK INJ SUPPL -SEG	1,177		62	36				1,202
UNEMPLOYMNT ADM-SEG *								
INSURANCE-SEG	78							78

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AGENCY PROGRAM FUND	BALANCE 7/1/84	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/85	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
INSURANCE, COMMISSIONER OF								
CANCELLED DRAFTS								
LIFE FUND - SEG	2,548		1,163	1,343				2,368
PATIENTS COMP FD-SEG	452		2,649					3,101
TEMP WKS COMP FD-SEG								
PATIENT COMP PANELS	1,698		975					2,673
COMMON SCHOOL - SEG								
FIXED RETIRE INV-SEG	959		28,122	20,347				8,735
PUBL EMPL TRUST-SEG	503		490	535				457
TRUST, INCOME-SEG	1,209		107					1,317
VETERANS TRUST - SEG	6,359		551	777				6,133
VETS MORTG LOAN-SEG	53		18					71
INSURANCE RECOVERY								
GENERAL-PR	604,016-		2,749,242	1,576,935				568,291
CONSERVATION - SEG	474,060		259,952-	79,223				134,885
SUPPLEMENTATION OF PROG REV APP								
GENERAL-GPR								
GENERAL-PR	2,115,118-		3,306,618-					5,421,736-
NON-BUDGET ACCOUNTS								
GENERAL-PR	12,674,862		9,839,221	10,862,146				11,651,937
TRANSPORTATION - SEG	311,904		7,056,892	6,969,527				399,269
CONSERVATION - SEG	248,846		30,781-					218,065
UNEMPLOYMNT ADM-SEG *	343		18-	335				10-
HLT INS RISK ADM-SEG								
INSURANCE-SEG	170-		55-					225-
LIFE FUND - SEG	3,444-		596-					4,040-
PATIENTS COMP FD-SEG								
PATIENT COMP PANELS	90-							90-
COMMON SCHOOL - SEG	480							480
FIXED RETIRE INV-SEG	5-							5-
VAR RETIRE INV - SEG								
LOCAL GOVT INV - SEG	87,721,352		291,460,993					379,182,345
PUBL EMPL TRUST-SEG	9		7-	28-				30
VETERANS TRUST - SEG	339,254		5,769	83,618				261,405
VETS MORTG LOAN-SEG	14,681		5,359					20,040
AGENCY TOTAL	101,123,968	18,226,177	308,337,649	34,565,572			3,806,353	389,315,869

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AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/86	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
INSURANCE,COMMISSIONER OF								
CANCELLED DRAFTS								
LIFE FUND - SEG	2,368		210	485				2,094
PATIENTS COMP FD-SEG	3,101		155-	297				2,649
TEMP WKS COMP FD-SEG			2,673					2,673
PATIENT COMP PANELS	2,673		2,673-					
COMMON SCHOOL - SEG								
FIXED RETIRE INV-SEG	8,735		17,680	18,993				7,422
PUBL EMPL TRUST-SEG	457		1,229	849				837
TRUST, INCOME-SEG	1,317							1,317
VETERANS TRUST - SEG	6,133		811-	1,143				4,180
VETS MORTG LOAN-SEG	71		104					174
INSURANCE RECOVERY								
GENERAL-PR	568,291		567,328	1,151,176				15,557-
CONSERVATION - SEG	134,885		56,137	99,929				91,093
SUPPLEMENTATION OF PROG REV APP								
GENERAL-GPR								
GENERAL-PR	5,421,736-		7,432,565					2,010,829
NON-BUDGET ACCOUNTS								
GENERAL-PR	11,651,937		13,571,764	12,199,812				13,023,889
TRANSPORTATION - SEG	399,269		4,046,150	4,266,571				178,848
CONSERVATION - SEG	218,065		21,904-					196,161
UNEMPLOYMNT ADM-SEG	* 3,392		3,392-					
HLT INS RISK ADM-SEG								
INSURANCE-SEG	225-		35-					260-
LIFE FUND - SEG	4,040-		978-					5,018-
PATIENTS COMP FD-SEG								
PATIENT COMP PANELS	90-		90					
COMMON SCHOOL - SEG	480							480
FIXED RETIRE INV-SEG	5-		5					
VAR RETIRE INV - SEG								
LOCAL GOVT INV - SEG	379,182,345		555,222,935					934,405,280
PUBL EMPL TRUST-SEG	30		227-	1,351				1,548-
VETERANS TRUST - SEG	261,405		98,473	73,993				285,885
VETS MORTG LOAN-SEG	20,040		778-					19,262
AGENCY TOTAL	389,315,869	13,329,044	581,896,520	31,700,106			143,615	952,697,711

AGENCY PROGRAM FUND	BALANCE 7/1/84 CONTINUING	APPROPRIATIONS BY SOURCE.		EXPENDITURES			BALANCE 6/30/85	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
BUILDING COMMISSION								
STATE OFFICE BUILDINGS								
GENERAL-GPR		775,846		775,846				
GENERAL-PR	371,223		7,151,012	6,744,384				777,851
BUILDING TRUST FUND								
GENERAL-GPR		1,614,200		1,614,200				
STATE BUILDING PROGRAM								
GENERAL-GPR		122,434		122,434				
AGENCY TOTAL	371,223	2,512,480	7,151,012	9,256,864				777,851
FUNCTION TOTAL GENERAL APPROPRIATIONS	162,037,474	1197,118,063	709,268,854	406,683,728	158,887,211	1013,722,480	3,853,908	485,277,064
RECAPITULATION								
GPR	20,756,790	1196,267,876		40,473,185	158,887,211	1012,872,292	3,853,908	938,069
PR	14,380,301		36,549,254	38,913,347				12,016,208
PR-F								
SEG	126,900,383	850,187	672,719,599	327,297,196		850,187		472,322,787
SEG-F								
TOTAL	162,037,474	1197,118,063	709,268,854	406,683,728	158,887,211	1013,722,480	3,853,908	485,277,064

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AGENCY PROGRAM FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/86	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
BUILDING COMMISSION								
STATE OFFICE BUILDINGS								
GENERAL-GPR		1,077,812		1,077,812				
GENERAL-PR	777,851		7,313,965	6,712,984				1,378,832
BUILDING TRUST FUND								
GENERAL-GPR								
STATE BUILDING PROGRAM								
GENERAL-GPR		143,591		143,591				
AGENCY TOTAL	777,851	1,221,403	7,313,965	7,934,387				1,378,832
FUNCTION TOTAL GENERAL APPROPRIATIONS	485,277,064	1415,205,866	927,250,719	408,019,810	142,851,102	1215,628,848	8,069,213	1053,164,676
RECAPITULATION								
GPR	938,069	1414,192,985		40,598,668	142,851,102	1214,615,967	8,069,213	8,996,103
PR	12,016,208		56,155,615	43,609,978				24,561,845
PR-F								
SEG	472,322,787	1,012,881	871,095,104	323,811,163		1,012,881		1019,606,728
SEG-F								
TOTAL	485,277,064	1415,205,866	927,250,719	408,019,810	142,851,102	1215,628,848	8,069,213	1053,164,676